

State of Iowa
1956

IOWA DEPARTMENTAL RULES

JANUARY
1956
SUPPLEMENT

Containing

The permanent rules and regulations of general application promulgated by the
state departments from July 1, 1954 to January 1, 1956



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PUBLISHED BY THE
STATE OF IOWA

UNDER AUTHORITY OF CHAPTER 14, CODE 1954 AND ACTS OF 56 G.A., CHAPTER 52

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PREFACE

This volume is published in compliance with section 14.3(7) of the Code and chapter 52, Acts of the 56th General Assembly. The rules of the various boards and departments are arranged in alphabetical order, using the names of the departments in general use.

Not all of the rules and regulations promulgated by the state departments have been included. The Act specifies "permanent" rules of "general application." (See page following.) Where rules have been omitted by the editor there is a notation indicating where such rules may be obtained.

This volume includes the rules and regulations of the departments filed with the secretary of state prior to January 1, 1956.

February 1956

THE EDITOR

PUBLICATION OF DEPARTMENTAL RULES

Section 14.3 of the Code as amended by section 8 of chapter 51, Acts 54th General Assembly, and chapter 52, Acts 56th General Assembly, requires the Code Editor to:

“Prepare the manuscript copy, and cause to be printed by the state superintendent of printing, a volume in each even-numbered year which shall contain the permanent rules and regulations of general application, promulgated by each state board, commission, bureau, division or department, other than a court, having statewide jurisdiction and authority to make such rules. The code editor may omit from said volume all rules and regulations applying to professional and regulatory examining and licensing provisions and any rules and regulations of limited application. The code editor may make reference in the volume as to where said omitted rules and regulations may be procured.

“This volume shall be known as the Iowa departmental rules and any rule printed therein may be cited as I.D.R. giving the year of publication and the page where the particular rule, by number, may be found.

“In lieu of biennial publication of said volume the code editor may provide cumulative, semiannual supplements for insertion in the latest published volume.”

IOWA

DEPARTMENTAL RULES

JANUARY 1956

ACCOUNTANCY BOARD

Add to division IV, 1954 I.D.R. 3;
REGISTRATION OF FOREIGN CERTIFICATES, SECTION
19, THE FOLLOWING:

(e) That the applicant shall have been in continuous practice thereunder for at least seven years prior to the date of application.

[Filed November 19, 1954]

AGRICULTURE DEPARTMENT

DIVISION OF ANIMAL INDUSTRY

REPEAL PARAGRAPH A OF SECTION X OF REGULATION 1, 1954 I. D. R. 7 AND SUBSTITUTE THE FOLLOWING IN LIEU THEREOF:

A. Healthy swine for feeding or breeding purposes may be imported into the state when accompanied by a health certificate issued by a licensed graduate veterinarian indicating that the animals are free from all contagious, infectious and transmittable disease and have been vaccinated by a veterinarian with anti-hog cholera serum and virus not less than thirty (30) days prior to date of entry.

Healthy swine which have been vaccinated by a licensed graduate veterinarian when not less than eight (8) weeks of age with one of the vaccines recognized by the Chief of the Bureau of Animal Industry for the prevention of hog cholera not less than thirty (30) days and not more than twelve months may enter the State when accompanied by a health certificate issued by a veterinarian stating the above as facts.

[Filed June 3, 1955]

REPEAL SECTION III OF REGULATION 11, 1954 I. D. R. 9 AND SUBSTITUTE THE FOLLOWING IN LIEU THEREOF:

III. All swine must be accompanied by a certificate showing that they have been immunized with anti-hog cholera serum and hog cholera virus not less than twenty-one (21) days or when serum alone is used not more than fifteen days prior to the opening date of such fair or exhibition.

Swine accompanied by a health certificate stating that they have been vaccinated by a licensed graduate veterinarian with any of the vaccines recognized by the Chief, U. S. Bureau of Animal Industry, Washington, D. C., for the prevention of hog cholera,

not less than twenty-one days nor more than twelve months will be eligible to enter any fair or exhibition.
[Filed June 3, 1955]

REPEAL SECTION III OF REGULATION 14-A, 1954 I. D. R. 10 AND SUBSTITUTE THE FOLLOWING IN LIEU THEREOF:

III. Before any hogs are sold through a sale barn, the management or the auctioneer must state the vaccination status of hogs advising the kind of vaccination used and whether vaccinated by a veterinarian or by the owner.

No hogs vaccinated with anti-hog cholera serum and virus less than twenty-one (21) days shall be sold through any community sale or sales barn.

Hogs vaccinated by a licensed graduate veterinarian with anti-hog cholera serum and virus more than twenty-one (21) days will be eligible for sale if accompanied by a certificate of vaccination.

Hogs vaccinated by a licensed graduate veterinarian with any of the vaccines recognized by the Chief, Bureau of Animal Industry, for the prevention of hog cholera, more than twenty-one days and not more than twelve months, may sell through a sale barn provided they are accompanied by a vaccination certificate issued by the veterinarian.

Owner Vaccinates—Hogs that have been vaccinated with anti-hog cholera serum and virus more than twenty-one (21) days by a layman permit holder may sell through a sale barn provided they are accompanied by a notarized statement showing permit number and date of vaccination.

Hogs vaccinated by the owner with any of the nonvirulent vaccines recognized by the Chief, Bureau of Animal Industry, for the prevention of hog cholera not less than twenty-one days nor more than twelve months, may sell through a sale barn provided they

AGRICULTURE

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are accompanied by a notarized statement showing type and kind of vaccine, serial number of vaccine and date hogs were vaccinated.

[Filed June 3, 1955]

1954 I. D. R. 17 is hereby amended by inserting immediately following regulation 24 the following new regulation.

REGULATION 25

Section I. On and after January 1, 1956 all swine which have been fed raw garbage, as defined in Paragraph 3, Section 163.26 of Chapter 163 of the 1954 Code of Iowa, shall be placed under quarantine and held in strict isolation from other animals.

Section II. Swine shall not be moved from the premise until a period of thirty days has elapsed from date the quarantine is issued, and they have been inspected by a state or a federally employed veter-

inarian who will issue a shipping form known as ADE-1-27 for the movement of the swine direct to a federally inspected packing plant for slaughter and special processing.

Section III. Swine referred to in Section I and Section II which have developed the disease known as Vesicular Exanthema prior to or following the issuance of the quarantine, may be moved to a licensed rendering plant for processing under the direction of the Iowa Department of Agriculture.

Section IV. Any vehicle used for the movement of swine referred to in Section I, Section II and Section III, shall be thoroughly cleaned and disinfected before leaving premise where swine have been delivered.

Section V—Penalty. Violations of these regulations shall be punishable as provided for in Section 163.29 of Chapter 163 of the 1954 Code of Iowa.

[Filed December 22, 1955]

COMMERCE COMMISSION

1954 I.D.R. 55 is hereby amended by inserting immediately following Rule MT-55 the following new rule:

Rule MT-56.—Permits issued to contract carriers.

Contract carrier permits to be issued shall be limited in accordance with the application filed. Application for additional authority shall be filed with the Commission in the form prescribed.

[Filed December 29, 1955]

COMPTROLLER, STATE

AUDITING CLAIMS

1954 I.D.R. 73 is amended as follows:

1. Amend Rule 5 by striking the rule, and inserting the following:

Rule 5. Officers and state employees shall be allowed hotel and meal expenses when required to travel outside of the city or town of their residence or official domicile, but in no event shall the amount thereof exceed \$8.00 per day in this state. When by reason of dining car, meals and berth on Pullman exceed the per diem same will be allowed if approved by the head of the department. Name of hotel where expense is incurred must be given, and receipt sub-

mitted. Charges for breakfast will not be allowed when claimant leaves his residence or domicile after 7:00 A.M. Hotel and meal expense is not limited outside the state but should be reasonable. It is the duty of the heads of departments to authorize only such amounts as are justified by nature of the travel. Hire of conference room.—When necessary to engage a conference room at a hotel or other place in order to transact official business, a separate charge therefor will be allowed when authorized or approved by the head of the department.

This rule does not apply to elective officers.

[Filed October 31, 1955]

CONSERVATION COMMISSION

The Conservation Commission issues numerous temporary orders that expire too soon after issuance to be included in this publication. Copies of these orders may be obtained by addressing the Conservation Commission, State Office Building, Des Moines, Iowa.

ADMINISTRATIVE ORDER NO. 196

The State Conservation Commission, on its own motion does hereby order and declare under and pursuant to the power and authority of section 109.39, Code 1954, that for the period from March 1, 1955, to March 1, 1956, the open seasons, daily catch limits and possession limits for fishes be as follows:

Kind of Fish	INLAND WATERS OF THE STATE				BOUNDARY WATERS
	Open Season	Daily Catch Limit	Possession Limit*	Minimum Length or Weight	Mississippi & Missouri Rivers & Inland Waters of Lee County
Sheepshead, Red Horse, Suckers, Gizzard Shad, Moon-eye, Goldeye, Carp, Buffalo, Quillback, Carpsuckers, Gar, Dogfish, Eel, Barbot, Chubs	Continuous	None	None	None	Same as inland waters
Bullheads	Continuous	25	50	None	Continuous open season with no catch or possession limit
Catfish (Except Bullheads)	April 15-Nov. 30	8	16	None	Continuous open season with no catch or possession limit
Trout—all species	Continuous 5 a.m.-9 p.m. daily	8	8	None	Same as inland waters
Minnnows	Continuous	None	None	None	Same as inland waters
Frogs (Except Bullfrogs)	May 12-Nov. 30	4 doz.	8 doz.	None	Same as inland waters
Bullfrogs (Rana Catesbaiana)	May 12-Nov. 30	1 doz.	1 doz.	None	Same as inland waters
Walleye (Yellow Pike-Perch) or Sauger	May 15-Feb. 15	5	10	None	Same as inland waters except continuous open season
Crappie, Yellow Bass, War-mouth Bass, Sunfish, Bluegill, Perch	Continuous	15	30	None	Same as inland waters
White or Silver Bass	May 15-Feb. 15	15	30	None	Same as inland waters except continuous open season
Northern Pike	May 15-Feb. 15	4	8	None	Same as inland waters except continuous open season
Smallmouth Bass	May 30-Feb. 15	5	10	10"	Same as inland waters except season May 2-Feb. 15
Largemouth Bass	May 30-Feb. 15	5	10	10"	Same as inland waters except season May 2-Feb. 15
Rock Bass	May 30-Feb. 15	15	30	None	Same as inland waters except continuous open season
Rock Sturgeon, Paddlefish	Aug. 1-Nov. 30	15	30	5 lbs.	Same as inland waters
Sand Sturgeon	Aug. 1-Nov. 30	15	30	1 lb.	Same as inland waters

*Not to exceed more than fifty (50) fish of all kinds in the aggregate, except that this aggregate possession limit shall not apply to fish named in this table on which there is no daily catch limit.

Where waters are located within the confines of state, city, municipal parks, etc., fishing is permitted only when such areas are open to the public.

Section 4. This order shall not apply to commercial fishing.

[Filed February 23, 1955]

ADMINISTRATIVE ORDER NO. 197

The State Conservation Commission of Iowa on its own motion, does hereby order and declare that under and pursuant to the power and authority of

Section 109.39, Code 1954, that Green Valley Lake in Union County and Rock Creek Lake in Jasper County are hereby open to fishing during the open season as established by law commencing at 5:00 o'clock a.m., May 30, 1955, subject to regulations that apply to all other inland waters of the state.

[Filed April 5, 1955]

CONSERVATION

ADMINISTRATIVE ORDER NO. 207

The State Conservation Commission on its own motion does hereby order and declare under and pursuant to the power and authority of Section 111.4, Code 1954, that for the period beginning on the 1st day of December 1955, and ending on the 30th day of June 1956, the following rules and regulations pertaining to the building or erection of fishing shelters for noncommercial purposes shall apply to all such buildings or structures placed on or over state-owned lands or waters under the jurisdiction of the State Conservation Commission:

1. A permit must be secured from the State Conservation Commission for the erection of all buildings or structures used as fishing shelters on or over state-owned lands or waters.
2. All such buildings must be of a type and made from materials approved by the State Conservation Commission.
3. The permit number must be painted legibly in a color contrasting to the background on all sides of the shelter in numerals at least six (6) inches high.
4. Failure to remove the building or structure

and/or materials used in its construction from state-owned property on or before February 20, 1956, shall be deemed just cause for prosecution as provided for in section 111.4, Chapter 111, 1954 Code of Iowa.

5. Information containing name and address of owner must be placed on door of shelter in a legible and durable manner.

6. Structures may not be locked when in use.

[Filed September 20, 1955]

ADMINISTRATIVE ORDER NO. 208

The State Conservation Commission of Iowa, on its own motion, does hereby order and declare that under and pursuant to the power of said section 109.39, Code of Iowa 1954, that the following schedule of seasons, catch limits, bag limits, possession limits and size limits shall be in effect for the following lakes:

- | | |
|---------------------------|------------------|
| Little Spirit Lake | Dickinson County |
| Iowa Lake | Emmet County |
| Tuttle (Okamanpedan) Lake | Emmet County |
| Burt (Swag) Lake | Kossuth County |
| Iowa Lake | Osceola County |

Kind of Fish	Open Season	Daily Catch Limit	Possession Limit*	Minimum Length
Walleye Pike	May 12-Feb. 15	6	6	None
Northern Pike or Pickerel	May 12-Feb. 15	3	3	None
Sunfish, Bluegill	No closed season	15	30	None
White Bass	May 12-Feb. 15	15	30	None
Catfish	May 12-Feb. 15	8	8	None
Smallmouth and Largemouth Bass	May 26-Nov. 30	5	5	None
Yellow Perch	No closed season	15	30	None
Crappies	No closed season	15	30	None
Bullheads, Carp	No closed season	None	None	None
Suckers, Redhorse	No closed season	None	None	None
Sheepshead, Buffalo	No closed season	None	None	None
Burbot, Dogfish and Garfish	No closed season	None	None	None

*Not to exceed more than thirty (30) fish of all kinds in the aggregate, except that the aggregate possession limit shall

not apply to fish named in this table on which there is no daily catch limit.

Section 4. This order shall become effective as of January 1, 1956.

Section 5. This Administrative Order supersedes Administrative Order #178 as it affects these lakes.
[Filed October 13, 1955]

ADMINISTRATIVE ORDER NO. 209

The State Conservation Commission, on its own motion does hereby order and declare under and pursuant to the power and authority of Sections 109.39 and 109.100, Chapter 109, Code of Iowa 1954, that all state waters shall be closed to the taking of mussels, except that mussels may be taken from the following streams during the dates designated for each stream:

Mississippi River—entire length—June 15, 1956 to June 15, 1957.*

Missouri River—entire length—June 15, 1956 to June 15, 1957.*

Des Moines River—entire length, except (a) that portion of the East fork from the bridge on Highway #3 at Dakota City to the junction known as the "Forks" in Section 19 of Beaver Township, in Humboldt County and (b) the Des Moines River from the bridge at Kalo in Section 17, Otho Township, Webster County to the bridge at Lehigh in Section 12, Burnside Township, Webster County—June 15, 1956 to November 30, 1956.

Cedar River—entire length, except (a) that portion of the river from the power dam at Charles City in

Floyd County to the power dam in Nashua in Chickasaw County—June 15, 1956 to November 30, 1956.

Iowa River—entire length, except (a) that portion of the river from the dam at Steamboat Rock in Hardin County to the bridge on Highway #57 in Hardin County east of Eldora and (b) from the bridge on Highway #14 in Marshalltown to the west Tama County line—June 15, 1956 to November 30, 1956.

Wapsipinicon River—entire length, except (a) that portion of the river from the dam in Independence in Buchanan County to the dam at Quasqueton in Buchanan County—June 15, 1956 to November 30, 1956.

Turkey River—entire length, except (a) that portion of the river from the town of Elgin in Fayette County to the State dam at Elkader in Clayton County—June 15, 1956 to November 30, 1956.

Shellrock River—entire length, except (a) that portion of the stream from the bridge on Highway #14 at Greene in Butler County to the dam at Heery Woods State Park near Clarksville in Butler County—June 15, 1956 to November 30, 1956.

*[Previous open season under order No. 194]
[Filed October 13, 1955]

ADMINISTRATIVE ORDER NO. 210

The State Conservation Commission on its own motion does hereby order and declare under and pursuant to the power and authority of Section 109.38, Chapter 109, Code of 1954, that for the period from October 6, 1955 to March 1, 1956, fish

may be taken from the southwest and southeast segments of Blue Lake in Monona County by any means except by the use of dynamite, poison, electrical shocking devices or any stupefying substances; and

Section 4. This order does not authorize the taking of such fish for commercial purposes.

[Filed October 28, 1955]

ADMINISTRATIVE ORDER NO. 211

The State Conservation Commission on its own motion does hereby order and declare under and pursuant to the power and authority of Section 109.38, Chapter 109, Code of 1954, that for the period from December 2, 1955, to March 1, 1956, fish may be taken by any means except by the use of dynamite, poison, electrical shocking devices or any stupefying substance from the following lakes: South Twin Lake, Calhoun County; Swan Lake, Carroll County; Ventura Marsh, Cerro Gordo County; Elk Lake, Greene Slough, Barringer Slough, Round Lake, Clay County; Goose Lake, Clinton County; Pleasant Lake, Prairie Lake, Jemerson Slough, Diamond Lake, West Hottes Lake, Dickinson County; Eagle Lake, Emmet County; Spring Lake, Greene County; Lakin Slough, Guthrie County; Boone River, Hancock County; Cottonwood Pits, Monroe County; Iowa Lake, Rush Lake, Osceola County; Virgin Lake, Palo Alto County; Lizard Lake, Little Clear Lake, Pocahontas County; Big Wall Lake, Elm Lake, Boone River, Wright County; and

Section 4. This order does not authorize the taking of such fish for commercial purposes.

[Filed December 21, 1955]

STATE BOARD OF EDUCATION

See

REGENTS, BOARD OF

EMPLOYMENT SECURITY COMMISSION

UNEMPLOYMENT COMPENSATION

1954 I.D.R. at page 93 thereof is hereby amended by inserting after Rule 7 and before Regulation 6 on said page the following:

Rule 8. Defining "Canning Season" and providing for the furnishing by employers of certain dates in regard thereto. A "canning season" as contemplated by Senate File 19, [Chapter 80] 56th G.A., shall be defined as the period during which fresh perishable fruits or vegetables are being processed, and in addition thereto, preparatory and cleanup periods of four days prior to, and four days subsequent to, said processing period.

Each employer engaged in the processing of perishable fresh fruits or vegetables, shall, when requested by the Iowa Employment Security Agency, furnish such agency with respect to any canning season the date on which such processing period began and the date on which such processing period ended.

Such employer shall, with respect to a claimant,

furnish such agency the date, or dates, if more than one period, on which such claimant first began to work for such employer during the claimant's base period, and the date or dates on which such claimant last worked for such employer.

[Filed June 27, 1955]

EXTENDED INTERSTATE PLAN FOR COMBINING WAGES

1954 I.D.R. at page 101 thereof is hereby amended by inserting after Regulation 204-A and before Regulation 205 on said page the following:

Regulation 204-B—Interstate Claims, based on the Extended Interstate Plan for Combining Wages. A. The following regulation adopted under Section 96.20-2 of the Iowa Employment Security Law shall govern the Iowa Employment Security Commission in its administrative co-operation with other states subscribing to the Extended Interstate Plan for Combining Wages, hereinafter called the Extended Plan.

B. Purpose of the Extended Plan. The Extended Plan is adopted to establish a system whereby unem-

ployed workers having sufficient base-period wages to qualify for less than maximum annual unemployment insurance benefits in one or more participating states, and insufficient base period wages to qualify for benefits in one or more other participating states, may increase the benefits to which they are entitled, by combining wages in one of the states in which they have sufficient base period wages with base period wages in all states in each of which they have insufficient wages.

C. Definitions. The terms used in this regulation, unless the context clearly requires otherwise, have the meaning defined in regulation 203 (Payment of Benefits to Interstate Claimants).

In addition:

1. State Agency. The employment security agency of any of the states of the United States of America, of the District of Columbia, or of the Territories of Alaska and Hawaii.

2. Participating State. A state which has subscribed to the Extended Interstate Plan for Combining Wages.

3. Extended-Combined-Wage Claim. A claim filed under the Extended Interstate Plan for Combining Wages.

4. Extended-Combined-Wage Claimant. A claimant who has filed an extended-combined-wage claim.

5. Extended Interstate Plan for Combining Wages. An interstate agreement which establishes a system whereby unemployed workers having sufficient base-period wages to qualify for less than maximum annual benefits in one or more participating states, and insufficient base period wages to qualify for benefits in one or more other participating states, may increase the benefits to which they are entitled, by combining wages in one of the participating states in which they have sufficient base-period wages with base-period wages in all participating states in each of which they have insufficient wages.

6. Paying State. A participating state, chosen by the claimant, in which he has qualifying wages which entitles him to less than maximum annual benefits, and in which his benefit rights have not been terminated.

7. Transferring State. A participating state in which the claimant has insufficient wages to qualify for benefits, and which transfers to the paying state a record of the claimant's wages currently available in such state for the payment of benefits, any part of which is used by the paying state to determine the extended-combined-wage claimant's benefit rights under the Extended Plan.

D. Filing Extended-Combined-Wage Claim. Claims for benefits shall be filed by an extended-combined-wage claimant under the Extended Plan in the same manner as by any other claimant who is claiming benefits under the employment security law of the paying state. If claims are filed in some state other than the paying state, the interstate benefit payment procedures shall be followed.

E. Payment of Benefits. Benefits under the Extended Plan shall be paid initially to an extended-combined-wage claimant from the unemployment insurance fund, and, in accordance with the benefit formula of the paying state, to the same extent as if all transferred wages were wages under the law of the paying state.

F. Claimant's Election to Combine Wages. The Extended Plan is based on a claimant's voluntary election to combine wages. Such an election, once made, is final except in those cases in which the determination of the paying state indicates that the claimant cannot combine wages under the Extended Plan.

Under the Extended Plan, wage combining is open only to claimants who are qualified in the paying state for less than its maximum potential annual benefits. An extended-combined-wage claimant under the Extended Plan, who is independently eligible in each of two or more participating states, may combine base-period wages in only one participating state of monetary eligibility with base period wages in all other participating States having base periods which overlap in which the extended-combined-wage claimant has less than qualifying wages.

G. Determination of Extended-Combined-Wage Claims. 1. Under the Extended Plan the paying state, in determining an extended-combined-wage claimant's benefit rights, shall include all of the claimant's base period wages reported by the transferring state as currently available for the payment of benefits which are for periods which are common to the base periods of both states.

2. Wages which have been reported by a transferring state, and which have been used as the basis for a determination of benefits by the paying state, shall be unavailable for determining or paying benefits under the employment security law of the transferring state or of any other state.

3. The benefit year, base period, qualifying wages, benefit rate, and duration of benefits under the employment security law of the paying state shall be the benefit year, base period, qualifying wages, benefit rate, and duration of benefits applicable to a claimant under the Extended Plan.

4. All other applicable provisions of the employment security law and rules and regulations of the paying state shall be applicable to a claimant under the Extended Plan.

H. Reports. Each participating state, with respect to any extended-combined-wage claimant under the Extended Plan, shall use forms approved by the committee, and:

1. When acting as paying state, shall promptly request each participating state in which the extended-combined-wage claimant has worked in the base period of the paying state to furnish a report on the extended-combined-wage claimant's wages for covered employment during that portion of the base period of the transferring state that is common to the base period of the paying state, and on his current eligibility under the employment security law of such transferring state.

2. When acting as a transferring state, shall report promptly on request of any participating state the following:

a. The extended-combined-wage claimant's wages for covered employment during that portion of the base period of the transferring state that is common to the base period of the paying state;

b. The amount of any such wages which are available for benefit payment purposes;

c. The current eligibility of the extended-combined-wage claimant under the employment security law of the transferring state.

3. When acting as paying state, shall send to each transferring state a copy of the initial determination notice after combining wages, together with an explanatory statement.

4. When acting as a paying state, shall furnish the extended-combined-wage claimant with a copy of its initial determination.

5. When acting as paying state, shall send to each transferring state a quarterly statement of benefits chargeable to each such transferring state. Each such charge shall be for only the difference between the amount payable to the extended-combined-wage claimant under the employment security law of the paying state before wage combining and the amount actually paid to the extended-combined-wage claimant. If there are two or more transferring states, such charges shall be prorated among the transferring states in proportion to the wages that were transferred by each of such transferring states.

I. Reimbursement of Paying State. A transferring state, as soon as practicable after receipt of a quarterly statement, as set forth in Item H 5 above, shall reimburse the paying state accordingly.

J. Exception to Combining Wages. A claimant's

wages shall not be combined, notwithstanding any other provision of this Extended Plan, if the paying state finds that the extended-combined-wage claimant's potential benefit rights would not be increased by combining. Wages reported by the transferring state(s), in such event, shall be returned to and reinstated by such transferring state(s).

K. Whenever this regulation applies, it shall supersede any inconsistent provisions of Regulation 203 or Regulation 204-A, on interstate benefit payment procedures, and shall control the disposition of the claim.

[Filed December 29, 1955]

IOWA PUBLIC EMPLOYEES RETIREMENT SYSTEM

1954 I.D.R. 103 add the following:

Rule No. 2—Rule establishing the method of the recomputation of benefits based on re-employment after retirement.

Recomputation of benefits as provided under Iowa Public Employees' Retirement System section 97B.48, Code 1954, based on re-employment after retirement, will not be made more often than once in every twelve months period.

[Filed September 8, 1954]

ENGINEERING EXAMINERS

1954 I.D.R. 104, 105, Rule No. 1:
Professional Engineering Examinations:

Subrule (g) be amended by deleting the last two sentences beginning with the words "The college average" and ending with the word "govern."

[Filed October 18, 1954]

1954 I.D.R. 104, Rule No. 1:
Professional Engineering Examinations:

Subrule (a) be revised to read as follows:

"(a) Before any applicant may be permitted to appear for examination, a digest of his training and experience must be submitted to the Board for approval. No one will be admitted to the examination in the professional subject (branch) until he has had the full amount of training required by law. This restriction will not apply to the examination in fundamentals."

[Filed October 18, 1954]

1954 I.D.R. 105, Rule No. 6.
Examination for Land Surveyors Only:

Subrule (a) be revised to read as follows:

"(a) All applicants for examination in land surveying will have to meet the requirements of two days of written examination. This will consist of one day of fundamentals and one day of land surveying practice. Those who have passed the fundamentals portion of the examination for professional engineer will not be required to take the land surveying fundamentals [Read Rule 1 (c) for exceptions]. The land surveying examinations are usually given during the regular two-day examination period for professional engineers."

[Filed October 18, 1954]

1954 I.D.R. 104, Rule No. 1:
Professional Engineering Examinations:

Subrule (b) be revised to read as follows:

"(b) For those who have attended college, a certified abstract of the college educational record shall be filed with each application for registration or transmitted direct by the college registrar."

[Filed March 15, 1955]

STATE DEPARTMENT OF HEALTH

1954 I.D.R. 123

Amendments to regulations for the control of communicable diseases.

The authority to establish the following rules and

regulations can be found in Section 135.11, Subsection 17 of the 1954 Code of Iowa.

Section XIV. Approved Premarital and Prenatal Blood Testing Laboratories as authorized by section 140.3 of the 1954 Code of Iowa.

NO.	NAME OF LABORATORY	ADDRESS OF LABORATORY	PERSON IN CHARGE	TESTS APPROVED
<i>Cedar Rapids—Linn County</i>				
1	Mercy Hospital Laboratory	835 6th Avenue S.E.	R. E. Weland, M.D.	Kline—V.D.R.L.
2	St. Luke's Hospital Laboratory	1026 "A" Avenue N.E.	Francis C. Tucker, M.D.	Kline—V.D.R.L.
<i>Charles City—Floyd County</i>				
31	Cedar Valley Hospital	1700 E. Clark	Emmet V. Ayers, M.D.	V.D.R.L.
<i>Council Bluffs—Pottawattamie County</i>				
3.	Council Bluffs Clinic Laboratory	532 First Avenue	Sydney A. Cohen, M.D.	Kline—V.D.R.L.
4	Mercy Hospital Laboratory	420 E. Washington Avenue	A. S. Rubnitz, M.D.	Mazzini—V.D.R.L.
<i>Des Moines—Polk County</i>				
5	The Anna T. A. Glomset Laboratory	1102 Equitable Building	D. A. Glomset, M.D.	V.D.R.L.
6	U.S. Veterans Hospital Laboratory	30th and Euclid	T. E. Corcoran, M.D.	V.D.R.L.
7	Mercy Hospital Laboratory	5th and Ascension	F. C. Coleman, M.D.	Kline—V.D.R.L.
8	The Medical Laboratory	310 Bankers Trust Building	R. F. Birge, M.D.	Kline—V.D.R.L.
27	Iowa Lutheran Hospital Laboratory	716 Parnell	Julius S. Weingart, M.D.	V.D.R.L.
28	Iowa Methodist Hospital Laboratory	1200 Pleasant	Robert C. Dunn, M.D.	V.D.R.L.
<i>Dubuque—Dubuque County</i>				
9	Laboratory of Medical Associates	1200 Main Street	Wayne A. Johnston, M.D.	Kline—V.D.R.L.
10	Finley Hospital Laboratory	Allison Place	E. T. Thorsness, M.D.	Kline—V.D.R.L.
<i>Fort Dodge—Webster County</i>				
11	Lutheran Hospital Laboratory	Lutheran Hill	Charles J. Baker, M.D.	Mazzini Kahn—V.D.R.L.
12	St. Joseph's Mercy Hospital Laboratory	723 South 17th Street	Herbert Kersten, M.D.	V.D.R.L.
<i>Iowa City—Johnson County</i>				
13	State Hygienic Laboratory	Medical Laboratories Building	I. H. Borts, M.D.	
25	U.S. Veterans' Hospital Laboratory	Iowa City	Kenneth Cross, M.D.	V.D.R.L.
30	Mercy Hospital Laboratory	Iowa City	E. J. Boyd, M.D.	V.D.R.L.
<i>Mason City—Cerro Gordo County</i>				
14	Laboratory of Harold N. Morgan	12 Brick & Tile Building	Harold M. Morgan, M.D.	Kline—V.D.R.L.
15	Laboratory of Park Hospital	102 N. Washington Avenue	L. R. Woodward, M.D.	Kline—V.D.R.L.
16	St. Joseph's Mercy Hospital	180 Beaumont Drive	George T. Joyce, M.D.	V.D.R.L.—Mazzini
<i>Oskaloosa—Mahaska County</i>				
17	Mahaska County Hospital Laboratory	1229 C. Avenue, East	C. R. Phelps, M.D.	Kline—V.D.R.L.

<i>Ottumwa—Wapello County</i>			
18	Physician's Clinical Laboratories	211 E. Second Street	C. R. Phelps, M.D. Kline—V.D.R.L.
26	Ottumwa Hospital Laboratory	1001 E. Pennsylvania	C. R. Phelps, M.D. Kline—V.D.R.L.
<i>Sioux City—Woodbury County</i>			
19	St. Joseph's Mercy Hospital	2101 Court Street	Arne Knutsen, M.D. Kolmer, Kline, V.D.R.L.
20	Sioux City Laboratory	City Hall—6th & Douglas	C. P. McHugh, M.D. Kolmer, Kline—V.D.R.L.
21	Methodist Hospital Laboratory	29th and Douglas	A. C. Starry, M.D. Kahn, Kolmer
22	Lutheran Hospital Laboratory	2714 Pierce Street	A. C. Starry, M.D. Kline, V.D.R.L.
23	St. Vincent's Hospital Laboratory	624 Jones	A. C. Starry, M.D. Kahn, Kolmer, Kline—V.D.R.L.
<i>Waterloo—Black Hawk County</i>			
29	Black Hawk Co. Red Cross Blood Center	Waterloo	V. I. Sciscent, M.D. Kahn
<i>Omaha, Nebraska</i>			
24	Omaha Regional Blood Center	2549 Farnam Street	George L. Clark, M.D. Kline—V.D.R.L.

The Iowa state Board of Health also approves the following laboratories for the purpose of performing serologic tests for syphilis in accordance with premarital requirements; Laboratories of all State and Territorial Health Departments; Laboratories of the United States Public Health Service; Army, Navy, Marine Corps, the Health Department Laboratories of New York City and the District of Columbia. Blood tests are to be accepted from the Central Laboratories of the Provinces of Canada and Premarital certificates may be signed by licensed physicians of Canada.

[Filed September 22, 1954]

XV. Treatment of Infant eyes.

As authorized by section 140.36 of the 1954 Code of Iowa, the Iowa state Department of Health approves the following ophthalmia prophylactic solution for newborn infants' eyes.

1. One percent silver nitrate from unopened wax ampules in each conjunctival sac followed by normal saline flush or
2. Penicillin ointment in the strength of not less than 100,000 units per gram or
3. Erythromycin of not less than 5 milligrams per gram of ointment.

[Filed September 22, 1954]

XVI. Reporting of Maternal Deaths.

All maternal deaths shall be reported to the Division of Maternal and Child Health of the state Department of Health within 48 hours.

A maternal death is any death occurring while a woman is pregnant or any death of a woman within six months of delivery. This includes deaths resulting from abortions, ectopic pregnancies and all deaths during pregnancy, childbirth, puerperium or deaths from complications of childbirth.

[Filed September 22, 1954]

1954 I.D.R. 121, add to Sec. 5 Isolation:

E. Isolation of Patient and Contacts With Infectious Hepatitis.

The isolation period of a patient with Infectious Hepatitis is extended to cover the period of clinical illness.

If gamma globulin or an equally effective prophylactic treatment is available, teachers, food handlers and others in close contact with the case shall receive same before returning to work or school.

F. Isolation of Patient With Ringworm of Scalp.

A child with ringworm of the scalp may remain in school provided that he is under medical care and that all the hair is covered by a suitable covering.

G. Regulations Regarding Contacts of Scarlet Fever and Beta Hemolytic Streptococcus Infections.

Contacts of a case of beta hemolytic streptococcus infections may return to school or work as food handlers, etc., 48 hours after receiving a prophylactic dose of penicillin.

[Filed September 22, 1954]

1954 I.D.R. 123, add to Recognition of Typhoid Carriers:

A typhoid carrier may return to work after two successive negative stools and urine specimens taken not less than 24 hours apart and not less than 14 days following cessation of antibiotic therapy.

[Filed September 22, 1954]

STATE PLUMBING CODE

The state plumbing code as it appears in 1954 Iowa Departmental Rules, pages 137 to 156 is hereby rescinded and the following adopted in lieu thereof:

[Filed December 28, 1955]

BASIC PLUMBING PRINCIPLES

Principle No. 1: All premises intended for human habitation, occupancy, or use shall be provided with a supply of pure and wholesome water, neither connected with unsafe water supplies nor subject to the hazards of backflow or back-siphonage.

Principle No. 2: Plumbing fixtures, devices, and appurtenances shall be supplied with water in suf-

ficient volume and at pressures adequate to enable them to function satisfactorily and without undue noise under all normal conditions of use.

Principle No. 3: Plumbing shall be designed and adjusted to use the minimum quantity of water consistent with proper performance and cleaning.

Principle No. 4: Devices for heating and storing water shall be so designed and installed as to prevent dangers from explosions through overheating.

Principle No. 5: Every building having plumbing fixtures installed and intended for human habitation, occupancy, or use on premises abutting on a street, alley, or easement in which there is a public sewer shall have a connection with the sewer and if possible a separate connection.

Principle No. 6: Each family dwelling unit on premises abutting on a sewer or with a private sewage-disposal system shall have, at least, one water closet and one kitchen-type sink. It is further recommended that a lavatory and bathtub or shower shall be installed to meet the basic requirements of sanitation and personal hygiene.

All other structures for human occupancy or use on premises abutting on a sewer or with a private sewage-disposal system shall have adequate sanitary facilities but in no case less than one water closet and one other fixture for cleaning purposes.

Principle No. 7: Plumbing fixtures shall be made of smooth non-absorbent material, shall be free from concealed fouling surfaces, and shall be located in ventilated enclosures.

Principle No. 8: The drainage system shall be designed, constructed, and maintained so as to guard against fouling, deposit of solids, and clogging, and with adequate cleanouts so arranged that the pipes may be readily cleaned.

Principle No. 9: The piping of the plumbing system shall be of durable material, free from defective workmanship and so designed and constructed as to give satisfactory service for its reasonable expected life.

Principle No. 10: Each fixture directly connected to the drainage system shall be equipped with a water-seal trap.

Principle No. 11: The drainage system shall be designed to provide an adequate circulation of air in all pipes with no danger of siphonage, aspiration, or forcing of trap seals under conditions of ordinary use.

Principle No. 12: Each vent terminal shall extend to the outer air and be so installed as to minimize the possibilities of clogging and the return of foul air to the building.

Principle No. 13: The plumbing system shall be subjected to such tests as will effectively disclose all leaks and defects in the work.

Principle No. 14: No substance which will clog the pipes, produce explosive mixtures, destroy the pipes or their joints, or interfere unduly with the sewage-disposal process shall be allowed to enter the building drainage system.

Principle No. 15: Proper protection shall be provided to prevent contamination of food, water, sterile goods, and similar materials by backflow of sewage. When necessary, the fixture device, or appliance shall be connected indirectly with the building drainage system.

Principle No. 16: No water closet shall be located in a room or compartment which is not properly lighted and ventilated.

Principle No. 17: If water closets or other plumbing fixtures are installed in buildings where there is no sewer within a reasonable distance suitable provision shall be made for disposing of the building sewage by some method of sewage treatment and disposal approved by the State Department of Health.

Principle No. 18: Where a plumbing drainage system shall be subjected to backflow of sewage, suitable provision shall be made to prevent its overflow in the building.

Principle No. 19: Plumbing systems shall be maintained in a sanitary and serviceable condition.

Principle No. 20: All plumbing fixtures shall be so installed with regard to spacing as to be reasonably accessible for their intended use.

Principle No. 21: Plumbing shall be installed with due regard to preservation of the strength of structural members and prevention of damage to walls and other surfaces through fixture usage.

Principle No. 22: Sewage or other waste, from a plumbing system which may be deleterious to surface or subsurface waters, shall not be discharged into the ground or into any waterway unless it has first been rendered innocuous through subjection to some acceptable form of treatment.

CHAPTER 1 DEFINITIONS

1.1 General

1.1.1 For the purpose of this code, the following terms shall have the meaning indicated in this chapter.

1.1.2 No attempt is made to define ordinary words which are used in accordance with their established dictionary meaning except where the word has been loosely used and it is necessary to define its meaning as used in this code to avoid misunderstanding.

1.2 Definition of Terms

1.2.1 Administrative authority—The administrative authority is the individual official, board, department, or agency established and authorized by law to administer and enforce the provisions of the plumbing ordinance as adopted or amended. (See Iowa Law Sec. 368.17, Code of Iowa 1954.)

1.2.2 Air gap—An air gap in a water-supply system is the unobstructed vertical distance through the free atmosphere between the lowest opening from any pipe or faucet supplying water to a tank, plumbing fixture, or other device and the flood-level rim of the receptacle.

1.2.3 Anchors—See Supports.

1.2.4 Approved—Approved means accepted or

acceptable under an applicable specification stated or cited in this code, or accepted as suitable for the proposed use under procedures and powers of the Iowa State Health Department.

1.2.5 Area drain—An area drain is a receptacle designed to collect surface or rain water from an open area.

1.2.6 Backflow—Backflow is the flow of water or other liquids, mixtures, or substances into the distributing pipes of a potable supply of water from any source or sources other than its intended source.

1.2.7 Backflow preventer—A backflow preventer is a device or means to prevent backflow into the potable water system.

1.2.8 Back-siphonage — Back-siphonage is the flowing back of used, contaminated, or polluted water from a plumbing fixture or vessel into a water supply pipe due to a negative pressure in such pipe. (See Backflow.)

1.2.9 Backflow of sewage or wastes—The term backflow is also used to mean the flowing back of liquid wastes or sewage.

1.2.10 Battery of fixtures—A "battery of fixtures" is any group of two or more similar adjacent fixtures which discharge into a common horizontal waste or soil branch.

1.2.11 Boiler blow-off—A boiler blow-off is an outlet on a boiler to permit emptying or discharge of sediment.

1.2.12 Branch—A branch is any part of the piping system other than a main, riser, or stack.

1.2.13 Branch, fixture—See Fixture Branch.

1.2.14 Branch, horizontal—See Horizontal Branch.

1.2.15 Branch interval—A branch interval is a length of soil or waste stack corresponding in general to a story height but in no case less than 8 feet, within which the horizontal branches from one floor or story of a building are connected to the stack.

1.2.16 Branch vent—A branch vent is a vent connecting one or more individual vents with a vent stack or stack vent.

1.2.17 Building—A building is a structure built, erected, and framed of component structural parts designed for the housing, shelter, enclosure, or support of persons, animals, or property of any kind.

1.2.18 Building drain—The building (house) drain is that part of the lowest piping of a drainage system which receives the discharge from soil, waste, and other drainage pipes inside the walls of the building and conveys it to the building (house) sewer beginning 3 feet outside the building wall.

1.2.19 Building sewer—The building (house) sewer is that part of the horizontal piping of a drainage system which extends from the end of the building drain and which receives the discharge of the building drain and conveys it to a public sewer, private sewer, individual sewage-disposal system, or other point of disposal.

1.2.20 Building storm drain—A building (house)

storm drain is a building drain used for conveying rain water, surface water, ground water, subsurface water, or other similar discharge to a building storm sewer or a combined building sewer, extending to a point not less than 3 feet outside the building wall.

1.2.21 Building storm sewer—A building (house) storm sewer is the extension from the building storm drain to the public storm sewer, combined sewer, or other point of disposal.

1.2.22 Building subdrain—A building (house) subdrain is that portion of a drainage system which cannot drain by gravity into the building sewer.

1.2.23 Circuit vent—A circuit vent is a branch vent that serves two or more traps and extends from in front of the last fixture connection of a horizontal branch to the vent stack.

1.2.24 Code—The word "code" when used alone shall mean these regulations, subsequent amendments thereto, or any emergency rule or regulation which the administrative authority having jurisdiction may lawfully adopt.

1.2.25 Combination fixture—A combination fixture is a fixture combining one sink and tray or a two- or three-compartment sink or tray in one integral unit.

1.2.26 Combined building sewer—A combined building sewer receives storm water and sewage.

1.2.27 Common vent—A common vent is a vent connection at the junction of two fixture drains and serving as a vent for both fixtures.

1.2.28 Conductor—See Leader.

1.2.29 Continuous vent—A continuous vent is a vertical vent that is a continuation of the drain to which it connects.

1.2.30—Continuous waste—A continuous waste is a drain from two or three fixtures connected to a single trap.

1.2.31 Cross-connection — A cross-connection is any physical connection or arrangement between two otherwise separate piping systems, one of which contains potable water and the other water of unknown or questionable safety, whereby water may flow from one system to the other, the direction of flow depending on the pressure differential between the two systems. (See Backflow and Back-siphonage.)

1.2.32 Dead-end—A dead-end is a branch leading from a soil, waste, or vent pipe, building drain, or building sewer, which is terminated at a developed distance of 2 feet or more by means of a plug or other closed fitting.

1.2.33 Developed length—The developed length of a pipe is its length along the center line of the pipe and fittings.

1.2.34 Diameter—Unless specifically stated, the term "diameter" is the nominal diameter as designated commercially.

1.2.35 Double offset—A double offset is two changes of direction installed in succession or series in continuous pipe.

1.2.36 Downspout—See Leader.

1.2.37 Drain—A drain is any pipe which carries waste water or water-borne wastes in a building drainage system.

1.2.38—Drainage system—A drainage system (drainage piping) includes all the piping within public or private premises, which conveys sewage, rain water, or other liquid wastes to a legal point of disposal, but does not include the mains of a public sewer system or a private or public sewage-treatment or disposal plant.

1.2.39 Dual vent—See Common Vent.

1.2.40 Durham system—Durham system is a term used to describe soil or waste systems where all piping is of threaded pipe, tubing or other such rigid construction, using recessed drainage fittings to correspond to the types of piping.

1.2.41 Effective opening—The effective opening is the minimum cross-sectional area at the point of water-supply discharge, measures are expressed in terms of: (1) diameter of a circle, (2) if the opening is not circular, the diameter of a circle of equivalent cross-sectional area. (This is applicable to air gap.)

1.2.42 Fixture branch—A fixture branch is a pipe connecting several fixtures.

1.2.43 Fixture drain—A fixture drain is the drain from the trap of a fixture to the junction of that drain with any other drain pipe.

1.2.44 Fixture supply—A fixture supply is a water-supply pipe connecting the fixture with the fixture branch.

1.2.45 Fixture unit—A fixture unit is a design factor so chosen that the load producing values of the different plumbing fixtures can be expressed approximately as multiples of that factor.

1.2.46 Fixture-unit flow rate—Fixture-unit flow rate is the total discharge flow in g.p.m. of a single fixture divided by 7.5 which provides the flow rate of that particular plumbing fixture as a unit of flow. Fixtures are rated as multiples of this unit of flow.

1.2.47 Flood level—See Flooded.

1.2.48—Flood-level rim—The flood-level rim is the top edge of the receptacle from which water overflows.

1.2.49 Flooded—A fixture is flooded when the liquid therein rises to the flood-level rim.

1.2.50 Flush valves—A flush valve is a device located at the bottom of the tank for the purpose of flushing water closets and similar fixtures.

1.2.51 Flushometer valve—A flushometer valve is a device which discharges a predetermined quantity of water to fixtures for flushing purposes and is actuated by direct water pressures.

1.2.52 Frostproof closet—A frostproof closet (prohibited) is a hopper that has no water in the bowl and has the trap and the control valve for its water supply installed below the frost line.

1.2.53 Grade—Grade is the slope or fall of a line

of pipe in reference to a horizontal plane. In drainage it is usually expressed as the fall in a fraction of an inch per foot length of pipe.

1.2.54 Grease interceptor—See Interceptor.**1.2.55 Grease trap—See Interceptor.****1.2.56 Hangers—See Supports.**

1.2.57 Horizontal branch—A horizontal branch is a drain pipe extending laterally from a soil or waste stack or building drain, with or without vertical sections or branches, which receives the discharge from one or more fixture drains and conducts it to the soil or waste stack or to the building (house) drain.

1.2.58 Horizontal pipe—A horizontal pipe is any pipe or fitting which is installed in a horizontal position or which makes an angle of less than 45° with the horizontal.

1.2.59 House drain—See Building Drain.**1.2.60 House sewer—See Building Sewer.**

1.2.61 Indirect waste pipe—An indirect waste pipe is a pipe that does not connect directly with the drainage system but conveys liquid wastes by discharging into a plumbing fixture or receptacle which is directly connected to the drainage system.

1.2.62 Individual vent—An individual vent is a pipe installed to vent a fixture trap and which connects with the vent system above the fixture served or terminates in the open air.

1.2.63 Industrial wastes—Industrial wastes are liquid wastes resulting from the processes employed in industrial establishments and are usually free of sanitary wastes.

1.2.64 Interceptor—An interceptor is a device designed and installed so as to separate and retain deleterious, hazardous, or undesirable matter from normal wastes and permit normal sewage or liquid wastes to discharge.

1.2.65 Leader—A leader (downspout) is the water conductor from the roof to the building storm drain, combined building sewer, or other means of disposal.

1.2.66 Load factor—Load factor is the percentage of the total connected fixture unit flow rate which is likely to occur at any point in the drainage system. It varies with the type of occupancy, the total flow unit above this point being considered, and with the probability factor of simultaneous use.

1.2.67 Loop vent—A loop vent is the same as a circuit vent except that it loops back and connects with a stack vent instead of a vent stack.

1.2.68 Main—The main of any system of continuous piping is the principal artery of the system, to which branches may be connected.

1.2.69 Main sewer—See Public sewer.

1.2.70 Main vent—The main vent is the principal artery of the venting system, to which vent branches may be connected.

1.2.71 Offset—An offset in a line of piping is a

combination of elbows or bends which brings one section of the pipe out of line but into a line parallel with the other section.

1.2.72 Person—Person is a natural person, his heirs, executors, administrators, or assigns; and includes a firm, partnership or corporation, its or their successors or assigns. Singular includes plural; male includes female.

1.2.73 Pitch—See Grade.

1.2.74 Plumbing—Plumbing includes the practice, materials, and fixtures used in the installation, maintenance, extension, and alteration of all piping, fixtures, appliances, and appurtenances in connection with any of the following: Sanitary drainage or storm drainage facilities, the venting system and the public or private water-supply systems, within or adjacent to any building, structure, or conveyance; also the practice and materials used in the installation, maintenance, extension, or alteration of the storm-water, liquid wastes, or sewerage, and water-supply systems of any premises to their connection with any point of public disposal or other acceptable terminal.

1.2.75 Plumbing fixtures—Plumbing fixtures are installed receptacles, devices, or appliances which are supplied with water or which receive or discharge liquids or liquid-borne wastes, with or without discharge into the drainage system with which they may be directly or indirectly connected.

1.2.76 Plumbing inspector—See Administrative authority.

1.2.77 Plumbing system—The plumbing system includes the water-supply and distribution pipes; plumbing fixtures and traps; soil, waste, and vent pipes; building drains and building sewers including their respective connections, devices, and appurtenances within the property lines of the premises, and water-treating or water-using equipment.

1.2.78 Pool—A pool is a water receptacle used for swimming or as a plunge or other bath, designed to accommodate more than one bather at a time.

1.2.79 Potable water—Potable water is water which is satisfactory for drinking, culinary, and domestic purposes, and meets the standards of the Iowa State Health Department.

1.2.80 Private or private use—In the classification of plumbing fixtures, private supplies to fixtures in residences and apartments and to fixtures in private bathrooms of hotels and similar installations where the fixtures are intended for the use of a family or an individual.

1.2.81 Private sewer—A private sewer is a sewer privately owned and not directly controlled by public authority.

1.2.82 Public or public use—In the classification of plumbing fixtures, public applies to fixtures in general toilet rooms of schools, gymnasiums, hotels, railroad stations, public buildings, bars, public comfort stations, or places to which the public is invited or which are frequented by the public without special invitation, and other installations (whether pay or free) where a number of fixtures are installed so that their use is similarly unrestricted.

1.2.83 Public sewer—A public sewer is a common sewer directly controlled by public authority.

1.2.84 Relief vent—A relief vent is a vent the primary function of which is to provide circulation of air between drainage and vent systems.

1.2.85 Return offset—A return offset is a double offset installed so as to return the pipe to its original alinement.

1.2.86 Rim—A rim is an unobstructed open edge of a fixture.

1.2.87 Riser—A riser is a water-supply pipe which extends vertically one full story or more to convey water to branches or fixtures.

1.2.88 Roof drain—A roof drain is a drain installed to receive water collecting on the surface of a roof and to discharge it into the leader (downspout).

1.2.89—Roughing-in—Roughing-in is the installation of all parts of the plumbing system which can be completed prior to the installation of fixtures. This includes drainage, water-supply, vent piping, and the necessary fixture supports.

1.2.90 Sand interceptor—See Interceptor.

1.2.91 Sanitary sewer—A sanitary sewer is a pipe which carries sewage and excludes storm, surface, and ground water.

1.2.92 Separator—See Interceptor.

1.2.93 Septic tank—A septic tank is a watertight receptacle which receives the discharge of a drainage system or part thereof, and is designed and constructed so as to separate solids from the liquids, digest organic matter through a period of detention, and allow the settled sewage to discharge therefrom (usually) to some form of secondary treatment.

1.2.94 Secondary treatment—Secondary treatment is provided for septic tank effluent by one or a combination of the following means, including: a system of open jointed or perforated lines, laid in soil capable of absorbing the liquid; by buried or open sand filters with or without collector tile; or by other soil absorption systems all designed to reduce the organic matter in the liquid and dispose of the liquid without nuisance or public health hazard.

1.2.95 Sewage—Sewage is any liquid waste containing animal or vegetable matter in suspension or solution, and may include liquids containing chemicals in solution.

1.2.96 Shall—The word "shall" is a mandatory term.

1.2.97 Side vent—A side vent is a vent connecting to the drain pipe through a fitting at an angle not greater than 45° to the vertical.

1.2.98 Slope—See Grade.

1.2.99 Soil pipe—A soil pipe is any pipe which conveys the discharge of water closets, urinals, or fixtures having similar functions, with or without the discharge from other fixtures, to the building drain or building sewer.

1.2.100 Special waste pipe—See chapter 9.

1.2.101 Stack—A stack is the vertical main of a system of soil, waste, or vent piping.

1.2.102 Stack group—Stack group is a term applied to the location of fixtures in relation to the stack so that by means of proper fitting, vents may be reduced to a minimum.

1.2.103 Stack vent—Stack vent (sometimes called a waste vent or soil vent) is the extension of a soil or waste stack above the highest horizontal drain connected to the stack.

1.2.104 Stack venting—Stack venting is a method of venting a fixture or fixtures through the soil or waste stack.

1.2.105 Storm drain—See Building storm drain.

1.2.106 Storm sewer—A storm sewer is a sewer used for conveying rain water, surface water, condensate, cooling water, or similar liquid wastes, exclusive of sewage and industrial waste.

1.2.107 Subsoil drain—A subsoil drain is a drain which receives only subsurface or seepage water and conveys it to a place of disposal.

1.2.108 Sump—A sump is a tank or pit which receives sewage or liquid waste, located below the normal grade of the gravity system and which must be emptied by mechanical means.

1.2.109 Supports—Supports, hangers, and anchors are devices for supporting and securing pipe and fixtures to walls, ceilings, floors, or structural members.

1.2.110 Trap—A trap is a fitting or device so designed and constructed as to provide, when properly vented, a liquid seal which will prevent the back passage of air without materially affecting the flow of sewage or waste water through it.

1.2.111 Trap seal—The trap seal is the maximum vertical depth of liquid that a trap will retain, measured between the crown weir and the top of the dip of the trap.

1.2.112 Vacuum breaker—See Backflow preventer.

1.2.113 Vent pipe—See Vent system.

1.2.114 Vent stack—A vent stack is a vertical vent pipe installed primarily for the purpose of providing circulation of air to and from any part of the drainage system.

1.2.115 Vent system—A vent system is a pipe or pipes installed to provide a flow of air to or from a drainage system or to provide a circulation of air within such system to protect trap seals from siphonage and back pressure.

1.2.116 Vertical pipe—A vertical pipe is any pipe or fitting which is installed in a vertical position or which makes an angle of not more than 45° with the vertical.

1.2.117 Waste—See Liquid waste & Industrial wastes.

1.2.118 Waste pipe—A waste pipe is a pipe which conveys only liquid waste, free of fecal matter.

1.2.119 Water-distributing pipe—A water-distributing pipe in a building or premises is a pipe which conveys water from the water-service pipe to the plumbing fixtures and other water outlets.

1.2.120 Water main—The water (street) main is a water-supply pipe for public or community use.

1.2.121 Water outlet—A water outlet, as used in connection with the water-distributing system is the discharge opening for the water (1) to a fixture; (2) to atmospheric pressure (except into an open tank which is part of the water-supply system); (3) to a boiler or heating system; (4) to any water-operated device or equipment requiring water to operate, but not a part of the plumbing system.

1.2.122 Water riser pipe—See Riser.

1.2.123 Water-service pipe—The water-service pipe is the pipe from the water main or other source of water supply to the building served.

1.2.124 Water-supply system—The water-supply system of a building, or premises, consists of the water-service pipe, the water-distributing pipes, and the necessary connecting pipes, fittings, control valves and all appurtenances in or adjacent to the building or premises.

1.2.125 Wet vent—A wet vent is a vent which receives the discharge from waste other than water closets.

1.2.126 Yoke vent—A yoke vent is a pipe connecting upward from a soil or waste stack to a vent stack for the purpose of preventing pressure changes in the stacks.

CHAPTER 2 GENERAL REGULATIONS

2.1 Conformance With Code

2.1.1 The provisions of this code shall be construed to establish minimum requirements. Local ordinances or rules and regulations may provide for higher standards not inconsistent with the provisions herein, as authorized by Section 368.17, Code of Iowa, 1954.

2.2 Horizontal Drainage Piping

2.2.1 Horizontal drainage piping shall be run in practical alinement at a uniform grade. (See sec. 11.3 for specific slopes.)

2.3 Change in Direction

2.3.1 Fittings—Changes in direction in drainage piping shall be made by the appropriate use of 45° Y's, long-or-short-sweep quarter bends, sixth, eighth, or sixteenth bends, or by a combination of these or equivalent fittings. Single and double sanitary T's and quarter bends may be used in drainage lines only where the direction of flow is from the horizontal to the vertical.

2.3.2 Short sweeps—Short sweeps no less than 3 inches in diameter may be used in soil and waste lines where the change in direction of flow is from either the horizontal to the vertical or from the vertical to the horizontal and may be used for making necessary offsets between the ceiling and the next floor above.

2.4 Fittings and Connections

2.4.1 Fittings prohibited—No double hub, double T, or double sanitary branch, twin ell, St. ell, or St. 45 ells shall be used on soil or waste lines. The drilling and burning of holes, in, or the tapping of house drains, soil, waste or vent pipes, the use of saddle hubs and bends and the welding or brazing of parts into pipes to make fittings are prohibited. Sanitary crosses having at least twice the diameter of the branch opening may be used in a vertical position. Cast iron closet bends to be used only in or underground.

2.4.2 Heel or side-inlet bend—A heel or side-inlet opening quarter bend shall not be used as a dry vent when the inlet is placed in a horizontal position.

2.4.3 Obstruction to flow—No fitting, connection, device, or method of installation which obstructs or retards the flow of water, wastes, sewage, or air in the drainage or venting systems in an amount greater than the normal frictional resistance to flow, shall be used unless it is indicated as acceptable in this code or is approved by the administrative authority as having a desirable and acceptable function and as of ultimate benefit to the proper and continuing functioning of the plumbing system. The enlargement of a 3 inch closet bend or stub to 4 inches shall not be considered an obstruction. None of the methods described in sections 2.28.1, 2.28.2, and 2.28.3 shall be considered as restriction to flow.

2.5 Repairs and Alterations

2.5.1 Existing buildings—In existing buildings or premises in which plumbing installations are to be altered, repaired, or renovated, deviations from the provisions of this code may be permitted, provided such deviations are found to be necessary, conform to the intent of this code and are approved in writing by the administrative authority. When a building is moved from one location to another no additional work or connection shall be made until the plumbing in said building is inspected and if necessary reconstructed to comply with this code. Nor shall additional plumbing work be installed in any building where there is defective or improperly installed plumbing until such defects have been repaired, renovated, replaced, or removed.

2.5.2 Health or safety—Wherever compliance with all the provisions of this code fails to eliminate or alleviate a nuisance which may involve health or safety hazards, the owner or his agent shall install such additional plumbing or drainage equipment as may be found necessary by the administrative authority.

2.6 Sewer and Water Pipes

2.6.1 Water service pipes, or any underground water pipes, shall not be run or laid in the same trench as the building sewer or drainage piping, except as provided in chapters 10 and 11.

2.7 Trenching, Excavation, and Backfill

2.7.1 Support of piping—Buried piping shall be supported throughout its entire length.

2.7.2 Tunneling and driving—Tunneling may be

done in yards, courts, or driveways of any building site.

2.7.3 Open trenches—All excavations required to be made for the installation of a building-drainage system, or any part thereof within the walls of a building, shall be open trench work. All such trenches and tunnels shall be kept open until the piping has been inspected, tested and accepted.

2.7.4 Mechanical excavation—Mechanical means of excavation may be used.

2.7.5 Backfilling—Adequate precaution shall be taken to insure proper compactness of backfill around piping without damage to such piping.

2.7.6 Backfill material—Trenches shall be back-filled in thin layers to 12 inches above the top of the piping with clean earth which shall not contain stones, boulders, cinder-fill, or other materials which would damage or break the piping or cause corrosive action. Mechanical devices such as bulldozers, graders etc., may be then used to complete backfill to grade. Fill shall be properly compacted.

2.8 Structural Safety

2.8.1 In the process of installing or repairing any part of a plumbing and drainage installation, the finished floors, walls, ceilings, tile work, or any other part of the building or premises which must be changed or replaced shall be left in a safe structural condition as determined by the proper administrative authority.

2.9 Workmanship

2.9.1 Workmanship shall conform to generally accepted good practice.

2.10 Protection of Pipes

2.10.1 Breakage and corrosion—Pipes passing under or through walls shall be protected from breakage. Pipes passing through or under cinder or concrete or other corrosive material, shall be protected against external corrosion by protective coating, wrapping, or other means which will prevent such corrosion.

2.10.2 Cutting or notching—No structural member shall be weakened or impaired by cutting, notching, or otherwise, except to the extent permitted by the proper administrative authority.

2.10.3 Pipes through footings or foundation walls A soil or waste pipe, or building drain passing under a footing or through a foundation wall shall be provided with a relieving arch; or there shall be built into the masonry wall a pipe sleeve two pipe sizes greater than the pipe passing through or equivalent protection shall be provided.

2.10.4 Freezing—No water, soil or waste pipe shall be installed or permitted outside of a building or in an exterior wall unless adequate provision is made to protect such pipe from freezing where necessary.

2.11 Damage to Drainage System or Public Sewer

2.11.1 No person shall deposit by any means into the building drainage system or sewer any ashes; cinders; rags; inflammable, poisonous, or ex-

plosive liquids; gases; oils; or any other material which would or could obstruct, damage, or overload such system or sewer, except as herein provided.

2.12 Industrial Wastes

2.12.1 Wastes detrimental to the public sewer system or detrimental to the functioning of the sewage-treatment plant shall be treated and disposed of as found necessary and directed by the administrative authority having jurisdiction.

2.13 Sleeves

2.13.1 When directed, annular space between sleeves and pipes located in exterior walls shall be filled or tightly calked with coal tar or asphaltum compound, lead, or other material found equally effective and approved as such by the administrative authority.

2.14 Ratproofing

2.14.1 Exterior openings—All exterior openings provided for the passage of piping shall be properly sealed with snugly fitting collars of metal or other approved ratproof material securely fastened into place.

2.14.2 Interior openings — Interior openings through walls, floors, and ceilings shall be ratproofed as found necessary by the administrative authority.

2.15 Used or Second-Hand Equipment

2.15.1 It shall be unlawful to purchase, sell, or install used equipment or material for plumbing installation unless it complies with the minimum standards set forth in this code.

2.16 Condemned Equipment

2.16.1 Any plumbing equipment condemned by the administrative authority because of wear, damage, defects, or sanitary hazards, shall not be reused for plumbing purposes.

2.17 Depth of Building Sewer and Water Service (Outside of Building)

2.17.1 Sewers and water-service piping shall be installed below the expected frost penetration.

2.18 Piping in Relation to Footings

2.18.1 Parallel—No piping shall be laid parallel to footings or outside bearing walls closer than 3 feet, except as may be approved by the administrative authority, upon a finding that a less distance is safe. Such piping installed deeper than footings or bearing walls shall be 45° therefrom, except as may be approved by the administrative authority, upon a finding that a greater angle is safe.

2.19 Drainage Below Sewer Level

2.19.1 Drainage piping located below the level of the sewer shall be installed as provided for in chapters 10 and 11.

2.20 Connections to Plumbing System Required

2.20.1 All plumbing fixtures, drains, appurtenances, and appliances used to receive or discharge liquid wastes or sewage shall be connected properly

to the drainage system of the building or premises, in accordance with the requirements of this code.

2.21 Sewer Required

2.21.1 Every building in which plumbing fixtures are installed shall have a connection to a public or private sewer except as provided in paragraph 2.22.1.

2.22 Individual or Private Sewage-Disposal System

2.22.1 When a public sewer is not available for use, sewage and drainage piping shall be connected to an individual sewage-disposal system found to be adequate and of an approved design as recommended by the Iowa State Department of Health. A plan showing the location and design of the septic tank and secondary disposal system and also the location of wells within 75 feet of the site shall be filed with the application for a plumbing permit, and a copy of such location shall be furnished to the owner.

2.23 Location of Fixtures

2.23.1 Light and ventilation—Plumbing fixtures, except drinking fountains and single lavatories, shall be located in compartments or rooms provided with adequate ventilation and illumination.

2.23.2 Improper location—Piping, fixtures, or equipment shall not be located in such a manner as to interfere with the normal operation of windows, doors, or other exit openings.

2.24 Piping Measurements

2.24.1 Except where otherwise specified in this code, all measurements between pipes or between pipes and walls, etc., shall be made to the center lines of the pipes.

2.25 Venting

2.25.1 The drainage system shall be provided with a system of vent piping which will permit the admission or emission of air so that under no circumstances of normal or intended use shall the seal of any fixture trap be subjected to a pressure differential of more than 1 inch of water.

2.26 Ventilation Ducts

2.26.1 Ventilation ducts from washrooms and toilet rooms shall exhaust to the outer air or form a system independent of the plumbing vent system.

2.26.2 Gas water heaters—All gas water heaters shall have a vent pipe of approved material installed so as to vent to the outside air; either through an established flue or independently through the roof. Rubber tubing shall not be used as gas supply lines.

2.27 Water Closet Connections

2.27.1 Lead—3 inch lead bends and stubs may be used on water closets or similar connections, provided the inlet is dressed or expanded to receive a 4 inch flange.

2.27.2 Reducing—4- by 3-inch reducing bends are permitted.

2.27.3 Copper—3-inch copper bends may be used on water closets or similar connections provided a 4x3 inch flange is used to receive the fixture horn.

2.27.4 Wall-hung water closets with cast iron

drainage connections may be used when approved by the local administrative authority.

2.28 Dead Ends

2.28.1 In the installation or removal of any part of a drainage system, dead ends shall be avoided except where necessary to extend a cleanout so as to be accessible.

2.29 Toilet Facilities for Workmen

2.29.1 Suitable toilet facilities shall be provided and maintained in a sanitary condition for the use of workmen during the construction of any building.

CHAPTER 3 MATERIALS-QUALITY AND WEIGHT

3.1 Materials

3.1.1 Minimum standards—The materials listed in this chapter shall conform at least to the standards cited when used in the construction, installation, alteration, or repair of any part of a plumbing and drainage system, except that the administrative authority may allow the extension, addition, or relocation of existing soil, waste, or vent pipes with materials of like grade or quality, as permitted in paragraph 2.5.1.

3.1.2 Use of materials—Each material listed in table 3.5 shall conform to at least one of the standards cited opposite it. Its use shall be further governed by the requirement imposed in other chapters of the code. Materials not included in the table shall be used only as provided in paragraph 3.1.1. Materials shall be free of manufacturing defects or damage, however occasioned, which would, or would tend to render such materials defective, unsanitary, or otherwise improper to accomplish the purpose of this code.

3.1.3 Specifications for materials—Standard specifications for materials for plumbing installations are listed in table 3.5. Products conforming at least to any of the specifications listed for a given material shall be considered acceptable. Note 1—Abbreviations used in table 3.5 refer to standards or specifications as identified below:

ASA American Standards approved by the American Standards Association, 70 East 45th St., New York 17, New York.

ASTM Standards and Tentative Standards published by the American Society for Testing Materials, 1916 Race St., Philadelphia 3, Pennsylvania.

FS Federal Specifications published by the Federal Specifications Board, and obtained from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

AWWA Standards and Tentative Standards published by the American Water Works Association, 500 Fifth Avenue, New York 18, New York.

CS Commercial Standards representing recorded voluntary recommendations of the trade, issued by the United States Department of Commerce, and obtainable from the Superintendent of

Documents, Government Printing Office, Washington 25, D.C.

MSS Standards published by the Manufacturers Standardization Society of the Valve and Fittings Industry, 420 Lexington Ave., New York 17, New York.

SPR Simplified Practice Recommendations, representing recorded recommendations of the trade and issued by the United States Department of Commerce, Washington 25, D.C.

Note 2—ASTM standards are issued under fixed designations; the final number indicates the year of original adoption, or in the case of revision the year of the last revision. T indicates Tentative. In the CS series of standards, also, the final number indicates the year of issue. For Federal Specifications, the year indicated in table 3.5 is that of the date of issue or that of the latest revision or amendment.

Note 3—All standards and specifications for materials are subject to change. Designations carrying indication of the year of issue may thus become obsolete. Table 3.5 gives the full designations of standards current at the time this code is printed.

3.1.4 Identification of materials—Each length of pipe, and each pipe fitting, trap, fixture, and device used in a plumbing system shall have cast, stamped, or indelibly marked on it the maker's mark or name, the weight, type, and classes of the product, when such marking is required by the approved standard that applies. Septic tanks shall be marked with effective capacity and the gauge of metal.

3.2 Special Materials

3.2.1 Lead—See table 3.5. Sheet lead shall not be less than the following:

For safe pans—not less than 4 pounds per square foot.

For flashings of vent terminals—not less than 3 pounds per square foot.

Lead bends and lead traps shall be not less than one-eighth inch wall thickness.

3.2.2 Copper—Sheet copper shall be not less than the following:

Safe pans—12 ounces per square foot.

Vent terminal flashings—8 ounces per square foot.

3.2.3 Calking ferrules shall be manufactured from red brass and shall be in accordance with the following:

Pipe sizes (inches)	Inside diameter (inches)	Length (inches)	Minimum Wt. each	
			lb.	oz.
2	2¼	4½	1	0
3	3¼	4½	1	12
4	4¼	4½	2	8

3.2.4 Soldering bushing shall be of red brass in accordance with the following:

Pipe sizes		Minimum weight each		Pipe sizes		Minimum weight each	
inches		lb.	oz.	inches		lb.	oz.
1¼	.....	0	6	2½	.....	1	6
1½	.....	0	8	3	.....	2	0
2	.....	0	14	4	.....	3	8

3.2.5 Floor flanges—Floor and wall flanges for water closets or similar fixtures shall be not less than one-eighth inch thick for brass, one-fourth inch thick and not less than two inch calking depth for cast iron or galvanized malleable iron. Flanges shall be soldered to lead bends, or shall be calked or screwed to other metal. Closet screws and bolts shall be of brass.

3.2.6 Cleanouts—

(a) Cleanout plugs shall be of brass and shall conform to Federal Specifications WW-P-401.

(b) Plugs may have raised square heads or counter sunk.

(c) Counter-sunk heads should be used where raised heads may cause a hazard.

3.3 Alternate Materials and Methods

3.3.1 Existing premises—In existing buildings or premises in which plumbing installations are to be altered, repaired, or renovated, the administrative authority has discretionary powers to permit deviation from the provisions of this code, provided that such a proposal to deviate is first submitted for proper determination in order that health and safety requirements, as they pertain to plumbing, shall be observed.

3.3.2 Approval—Provisions of this code are not intended to prevent the use of any material, device, method of assemblage, or installation, fixture, or appurtenance not specifically authorized, provided such alternate has been approved by the administrative authority, in accordance with this section and the Iowa State Department of Health.

3.3.3. Evidence of compliance—The administrative authority shall require sufficient evidence to enable him to judge whether proposed alternates meet the requirements of this code for safety and health.

3.3.4 Tests—When there is insufficient evidence to substantiate claims for alternates, the administrative authority may require tests of compliance as proof to be made by an approved agency at the expense of the applicant.

3.3.5 Test procedure—Tests shall be made in accordance with generally recognized standards; but in the absence of such standards, the administrative authority shall specify the test procedure.

3.3.6 Repeated tests—The administrative authority may require tests to be repeated if, at any time, there is reason to believe that an alternate no longer conforms to the requirements on which its approval was based.

3.4 Approved Materials

3.4.1 Periodic review.

Note—All standards and specifications for materials are subject to change. Designations carrying indication of the year of issue may thus become obsolete. Table 3.5 gives the full designations of standards current at the time this code is printed.

3.4.2 Specific usage—Each chapter of this code indicates specifically the type of material permitted for the various parts of the plumbing system. The standards for each of those materials are given in table 3.5.

See page 19 for Table 3.5.

CHAPTER 4 JOINTS AND CONNECTIONS

4.1 Tightness

4.1.1 Joints and connections in the plumbing system shall be gastight and watertight for the pressures required by test, with the exception of those portions of perforated or open-joint piping which are installed for the purpose of collecting and conveying ground or seepage water to the underground storm drains.

4.2 Types of Joints

4.2.1 Calked joints—Calked joints for cast-iron bell- and-spigot soil pipe shall be firmly packed with oakum or hemp and filled with molten lead not less than 1 inch deep and not to extend more than one-eighth inch below rim of hub. No paint, varnish, or other coatings shall be permitted on the jointing material until after the joint has been tested and approved.

4.2.2 Threaded joints—screwed joints—Threads shall conform to American National Taper Pipe thread, ASA B 2.1—1945 or FS GGG-P-351a. All burrs shall be removed. Pipe ends shall be reamed or filed out to size of bore, and all chips shall be removed. Pipe-joint cement and paint shall be used only on male threads.

4.2.3 Wiped joints—Joints in lead pipe or fittings, or between lead pipe or fittings and brass or copper pipe, ferrules, solder nipples, or traps, shall be full-wiped joints. Wiped joints shall have an exposed surface on each side of a joint not less than three-fourths inch and at least as thick as the material being jointed. Wall or floor flange lead-wiped joints shall be made by using a lead ring or flange placed behind the joint at wall or floor.

Joints between lead pipe and cast iron, steel, or wrought iron shall be made by means of a calking ferrule, soldering nipple, or bushing.

Table 3.5 MATERIALS FOR PLUMBING INSTALLATIONS

Materials	See Sections 3.1.3 and 3.4.2			Other Standards Remarks
	ASA	ASTM	FS	
Nonmetallic Piping				
Clay Sewer Pipe		C13-50	SS-P-361* (1942)	Standard Strength
Concrete Sewer Pipe for sizes 4-in. to 24-in.		C200-50T C75-41 C14-41		Extra Strength Reinforced Non-reinforced Type I CS 116-44
Bituminized Fibre Sewer Pipe & Fittings			SS-P-371 (1937)	See Footnote 2
Asbestos Cement Sewer Pipe			SS-P-351 (1940)	See Footnotes 1 & 2
Ferrous Pipe & Fittings				
Cast-Iron Soil Pipe and Fittings	A40.1-1935	A74-42	WW-P-401 (1935)*	Extra heavy & Service Weights* AWWA 1908
Cast-Iron Water Pipe	A21.2-1939	A44-41	WW-P-421 (1931)*	
Cast-Iron (Threaded) Pipe	A40.5-1943		WW-P-356 (1936)	
Cast-Iron (Screwed) Fittings	B16 ^a -1941		WW-P-501* (1939)	
Cast-Iron Drainage Fittings	B16.12-1942		WW-P-491* (1945) ⁵	
Wrought-Iron Pipe	B36.2-1939	A72-52T	WW-P-441* (1939) ⁶	
Steel Pipe		A120-49	WW-P-406 (1944) ⁷	Type I and II
Open-Hearth Iron Pipe	B36.26-1950	A253-51T	WW-P-406 (1944) ⁷	Type III only
Malleable-Iron Fittings	B16.3-1951 (150 lbs.)	A338-51T*		
Nonferrous Pipe and Fittings				
Brass Tubing		B135-52	WW-T-791	
Brass Pipe	H27.1-1949	B43-52	WW-P-351 (1930)*	
Brass or Bronze Flanges and Flanged Fittings	B16.24-1953 (150 & 300 lb.)			
Cast-Brass Soldered Joint Fittings	B16.18-1950			For copper water tube
Cast Brass Solder Joint Drainage Fittings	B16.23-1953			
Bronze Screwed Fittings, 125 lb.	B16.15-1947		WW-P-460 (1945)	MSS-SP-10
Copper Pipe	H26.1-1949	B42-52	WW-P-377 (1932)	
Seamless Copper Tubing		B75-52	WW-T-797 (1932) ¹⁰	
Copper Water Tube (KLM)	H23.1-1948	B88-51	WW-T-799* (1943) ¹¹	SPR 217-49
Wrought Copper and Wrought Bronze Solder Joint Fittings	B16.22-1951			
Flared Fittings for Copper (water) tubes	A40.2-1936			
Lead Pipe & Traps			WW-P-325 (1944)	CS 95-41 CS 96-41
Miscellaneous				
Calking Lead			QQ-L-156 (1934) ¹² Type I	CS 94-41
Sheet Lead				Grade A
Sheet Brass		B36-52	QQ-L-201 (1933) ¹³	
Sheet Copper		B121-52	QQ-B-611* (1938)	
Galvanized-Iron & Steel Sheets	G88-1937	B152-52	QQ-C-501* (1941) ¹⁴	
Galvanized Pipe & Fittings		A163-39	QQ-I-716 (1942) ¹⁵	
Cement Lining	A21.14-1939	A93-52T	WW-P-406 (1944)	Section D 6
Coal-Tar Enamel (protective coating)		A120-47	WW-P-406 (1944)	Section D 7
Soft Solder		B32-49	QQ-S-571* (1947)	AWWA 7A.6-1940
Fixture-Setting Compound			HH-C-536 (1936)	
Air Gap Standards	A40.4-1942			
Backflow Preventors	A40.6-1943			
Bronze Gate			WW-V-54 (1946) ¹⁶	
Cast-Iron Gate			WW-V-58 (1945)	

See next page for footnotes

*Intended only for use where ASA B16.3 (150 lb.) and B16.19 (300 lb.) are not adequate.

¹Asbestos-cement sewer pipe shall meet Federal Specifications SS-P-351 (1940) including Amendment 2, dated January 14, 1942, except for the following substitutions: Sizes only 4, 5 and 6 inchClass—nonpressure tests
Lengths: 10 feet—cut of roundness, inside diameter: ¼ inch
Hydrostatic strength: not applicable
Flexural strength—9 foot span
4-inch pipe—560 lbs.
5-inch pipe—900 lbs.

6-inch pipe—1290 lbs.
Crushing strength
4-inch pipe—1740 lbs.
5-inch pipe—1680 lbs.
6-inch pipe—1420 lbs.

Tests: one specimen from each 300 lengths of pipe

²See Code chapters for limits of recommended usage.

³Amendment 4, dated July 18, 1951, subject: Pipe and Pipe-Fittings, Soil, Cast-Iron.

⁴Amendment 3, dated April 26, 1940, included.

⁵Amendment 1, dated February 7, 1946, included.

⁶Amendment 2, dated February 8, 1943, included.

⁷Amendment 1, dated June 9, 1945, included.

⁸Errata No. 1, dated October 1930, included.

⁹Errata No. 1, dated August 1933, included.

¹⁰Amendment 1, June 27, 1946.

¹¹Amendment No. 1, dated November 18, 1946, included.

¹²Amendment No. 1, dated June 2, 1942, included.

¹³Amendment No. 3, dated May 27, 1942, included.

¹⁴Amendment No. 3, dated November 1948, included.

¹⁵Amendment No. 1, dated April 19, 1946, included.

¹⁶Amendment No. 1, dated September 30, 1946, included.

4.2.4 Soldered or sweat joints—Soldered or sweat joints for tubing shall be made with approved fittings. Surfaces to be soldered or sweated shall be cleaned bright. The joints shall be properly fluxed and made with approved solder.

Joints in copper water tubing shall be made by the appropriate use of approved brass water fittings, properly sweated or soldered together.

4.2.5 Flared joints—Flared joints for soft-copper water tubing shall be made with fittings meeting approved standards. The tubing shall be expanded with a proper flaring tool.

4.2.6 Hot-poured joints—Hot-poured compound for clay or concrete sewer pipe shall not be water absorbent and when poured against a dry surface shall have a bond of not less than 100 pounds per square inch. All surfaces of the joint shall be cleaned and dried before pouring. If wet surfaces are unavoidable, a suitable primer shall be applied. Compound shall not soften sufficiently to destroy the effectiveness of the joint when subjected to a temperature of 160° F. nor be soluble in any of the waste carried by the drainage system. Approximately 25 percent of the joint space at the base of the socket shall be filled with jute or hemp. A pouring collar, rope, or other device shall be used to hold the hot compound during pouring. Each joint shall be poured in one operation until the joint is filled. Joints shall not be tested until 1 hour after pouring.

4.2.7 Precast joints—Precast collars shall be formed in both the spigot and bell of the pipe in advance of use. Collar surfaces shall be conical with side slopes of 3° with the axis of the pipe, and the length shall be equal to the depth of the socket. Prior to making joint contact, surfaces shall be cleaned and coated with solvents and adhesives as recommended in the standard. When the spigot end is inserted in the collar, it shall bind before contacting the base of the socket. Material shall be inert and resistant to both acids and alkalis.

4.2.8 Brazed joints—Soldered joints—Brazed and soldered joints shall be made with approved fittings. Surfaces to be soldered or brazed shall be cleaned bright. The joints shall be properly fluxed and made with approved solder. Brazed joint shall be made in accordance with section 6, code for pressure piping ASA B31.1-1942, 1944, 1947.

4.2.9 Cement mortar joints—Cement joints shall be used only when specifically permitted in other

chapters of this code or when approved by the administrative authority, as sufficient to accomplish the purpose of this code. A layer of jute or hemp shall be inserted into the base of the joint space and rammed to prevent mortar from entering the interior of the pipe. Jute or hemp shall be dipped into a slurry suspension of portland cement in water prior to insertion into bell. Not more than 25 percent of the joint space shall be used for jute or hemp. The remaining space shall be filled in one continuous operation with a thoroughly mixed mortar composed of one part cement and two parts sand, with only sufficient water to make the mixture workable by hand. After one-half hour of setting, the joint shall be rammed around entire periphery with a blunt tool to force the partially stiffened mortar into the joint and to repair any cracks formed during the initial setting period. Pipe interior shall be swabbed to remove any material that might have fallen into the interior. Additional mortar of the same composition shall then be troweled so as to form a 45° taper with the barrel of the pipe.

4.2.10 Burned lead joints—Burned (welded) lead joints shall be lapped and the lead shall be fused together to form a uniform weld at least as thick as the lead being joined.

4.2.11 Asbestos cement sewer pipe joints—Joints in asbestos cement pipe shall be made with sleeve couplings of the same composition as the pipe, sealed with rubber rings. Joints between asbestos cement pipe and metal pipe shall be made by means of an adapter coupling calked as required in paragraph 4.2.1.

4.2.12 Bituminized fibre pipe joints—Joints in bituminized fibre pipe shall be made with tapered type couplings of the same material as the pipe. Joints between bituminized fibre pipe and metal pipe shall be made by means of an adapter coupling calked as required in paragraph 4.2.1.

4.3 Use of Joints

4.3.1 Clay sewer pipe—Joints in vitrified clay pipe or between such pipe and metal pipe shall be made as provided in paragraphs 4.2.6 and 4.2.7, or otherwise approved under 3.3.2.

4.3.2 Concrete sewer pipe—Joints in concrete sewer pipe or between such pipe and metal pipe shall be made as provided in paragraphs 4.2.6 and 4.2.7, or otherwise approved under 3.3.2.

4.3.3 Cast-iron pipe—Joints in cast-iron pipe shall be calked, as provided in paragraph 4.2.1.

4.3.4 Screw pipe to cast-iron—Joints between wrought-iron, steel, brass, or copper pipe, and cast-iron pipe shall be either calked or threaded joints made as provided in paragraphs 4.2.1 and 4.2.2, or shall be made with approved adapter fittings.

4.3.5 Lead to cast-iron, wrought-iron, or steel—Joints between lead and cast-iron, wrought-iron, or steel pipe shall be made by means of wiped joints to a calking ferrule, soldering nipple, or bushing as provided in paragraph 4.2.3.

4.3.6 Copper water tube—Joints in copper tubing shall be made either by the appropriate brass water fittings, properly sweated, or soldered together, or

by means of approved compression fittings as provided by paragraphs 4.2.4 and 4.2.5.

4.4 Special Joints

4.4.1 Copper tubing to screwed pipe joints—Joints from copper tubing to threaded pipe shall be made by the use of brass converter fittings. The joint between the copper pipe and the fitting shall be properly sweated or soldered, and the connection between the threaded pipe and the fitting shall be made with a standard pipe size or screw joint.

4.4.2 Brazing or welding—Brazing or welding shall be performed in accordance with requirements of recognized standards of practice, ASA B 31.1, 1951, and by qualified mechanics except when it is determined by the administrative authority to be equivalent procedure for the purpose of this code.

4.4.3 Slip joints—In drainage and water piping, slip joints may be used only on the inlet side of the trap or in the trap seal, and on the exposed fixture supply.

4.4.4 Ground joint brass connections—Ground joint brass connections which allow adjustment of tubing but provide a rigid joint when made up shall not be considered as slip joints.

4.5 Unions (screwed)

4.5.1 Drainage system—Unions may be used in the trap seal and on the inlet side of the trap. Unions shall have metal-to-metal seats.

4.5.2 Water-supply systems—Unions in the water-supply system shall be metal-to-metal with ground seats.

4.6 Water Closet, Pedestal Urinal, and Trap Standard Service

4.6.1 Fixture connections between drainage pipes and water closets, floor-outlet service sinks, pedestal urinals, and earthenware trap standards, shall be made by means of brass, or iron flanges, calked, soldered, or screwed to the drainage pipe. The connection shall be bolted, with an approved gasket or washer or setting compound between the earthenware and the connection. The floor flange shall be set on an approved form base. The use of commercial putty or plaster is prohibited.

4.7 Prohibited Joints and Connections

4.7.1 Drainage system—Any fitting or connection which has an enlargement, chamber, or recess with a ledge, shoulder, or reduction of pipe area, that offers an obstruction to flow through the drain, is prohibited.

4.7.2 No fitting or connection that offers abnormal obstruction to flow shall be used. The enlargement of a 3-inch closet bend or stub to 4 inches shall not be considered an obstruction.

4.7.3 No branch connection shall be made to a lead bend or ferrule.

4.8 Waterproofing of Openings

4.8.1 Joints at the roof, around vent pipes, shall be made watertight by the use of lead, copper, or

other approved flashings or flashings material. Exterior-wall openings shall be made watertight.

4.9 Increases and Reducers

4.9.1 Where different sizes of pipes, or pipes and fittings are to be connected, the proper size increasers or reducers or reducing fittings shall be used between the two sizes.

CHAPTER 5 TRAPS AND CLEANOUTS

5.1 Traps

5.1.1 Fixture traps—Plumbing fixtures, excepting those having integral traps, shall be separately trapped by a water-seal trap, placed as close to the fixture outlet as possible, except that a set of not more than three laundry trays or lavatories or a set of two laundry trays and one sink, cast or made as one fixture, may connect with a single trap, provided that no horizontal arm shall exceed 3 feet in developed length from the fixture trap.

5.2 Type and Size of Traps and Fixture Drains

5.2.1 Trap size—The size (nominal diameter) of trap for a given fixture shall be sufficient to drain the fixture rapidly but in no case less than given in chapter 11, table 11.4.2.

5.2.2 Relation to fixture drains—No trap shall be larger than the drain to which it is connected.

5.2.3 Type of traps:

(a) Fixture traps shall be self-cleaning other than integral traps without partitions or movable parts.

(b) Slip joints or couplings may be used on the trap inlet or within the trap seal of the trap if metal-to-metal ground joint is used.

(c) A trap integral with the fixture shall have a uniform interior and smooth waterway.

5.3 General Requirements

5.3.1 Trap seal—Each fixture trap shall have a water seal of not less than 2 inches and not more than 4 inches, except where a deeper seal is found necessary by the administrative authority for special conditions.

5.3.2 Trap cleanouts:

(a) Each fixture trap, except those cast integral or in combination with fixtures in which the trap seal is readily accessible or except when a portion of the trap is readily removable for cleaning purposes, shall have an accessible brass trap screw of ample size protected by this water seal.

5.3.3 Trap level and protection—Traps shall be set true with respect to their water seals, and where necessary, they shall be protected from freezing.

5.3.4 (For reference only)

5.3.5 (For reference only)

5.3.6 Prohibited traps—

(a) No trap which depends for its seal upon the action of movable parts shall be used.

(b) S traps are prohibited.

(c) Bell traps are prohibited.

- (d) Crown-vented traps are prohibited.
- (e) Building or house traps on the main house sewer or house drain are prohibited.

5.3.7 Double trapping—No fixture shall be double trapped.

5.4 Pipe Cleanouts

5.4.1 Location—Cleanouts shall not be more than 50 feet apart in horizontal drainage lines of 4-inch nominal diameter or less and not more than 100 feet apart for larger pipes.

5.4.2 Underground drainage—Cleanouts, when installed on an underground drain, shall be extended to or above the finished grade level directly above the place where the cleanout is installed; or may be extended to the outside of the building when found necessary by the administrative authority.

5.4.3 (For reference only).

5.4.4 Concealed piping—Cleanouts on concealed piping shall be extended through and terminate flush with the finished wall or floor; chases may be left in the wall or floor, provided they are of sufficient size to permit removal of the cleanout plug and effective cleaning of the system.

5.4.5 Base of stacks—A cleanout shall be provided at or near the foot of each vertical waste or soil stack. For buildings with a floor slab on fill or ground the following will be acceptable in lieu of a cleanout at the base of the stack: The building drain may be extended to the outside of the building and terminated in an accessible cleanout or an accessible cleanout installed in the building drain downstream from the stack not more than 5 feet outside the building wall.

5.4.6 Building drain junction—There shall be a cleanout near the junction of the building drain and building sewer or a cleanout with Y branch inside the building wall unless the cleanout at the base of the stack is within 5 feet of the point where the sewer enters the building and in such case the stack cleanout will be sufficient.

5.4.7 Direction of flow—Every cleanout shall be installed so that the cleanout opens in a direction opposite to the flow of the drainage line or at right angle thereto.

5.4.8 Cleanout plugs shall not be used for the installation of new fixtures or floor drains except where approved in writing by the administrative authority.

5.5 Size of Cleanouts

5.5.1 Small pipes—Cleanouts shall be of the same nominal size as the pipes up to 4 inches and not less than 4 inches for larger piping.

5.6 Cleanout Clearances

5.6.1 Large pipes—Cleanouts on 3-inch or larger pipe shall be so installed that there is a clearance of not less than 18 inches for the purpose of rodding.

5.6.2 Small pipes—Cleanouts smaller than 3 inches shall be so installed that there is a 12-inch clearance for rodding.

5.6.3 Calking—Cement, plaster, or any other

permanent finishing material shall not be placed over a cleanout plug.

5.6.4 Concealment—Where it is necessary to conceal a cleanout plug, a covering plate or access door shall be provided which will permit ready access to the plug.

5.7 Cleanout Equivalent

5.7.1 A fixture trap or a fixture with integral trap, readily removable without disturbing concealed roughing work, may be accepted as a cleanout equivalent.

5.8 Acidproof Traps

5.8.1 Acid waste—The waste pipes, vent pipes and traps for acid tanks, sinks, and other receptacles receiving the discharge of acids in chemical laboratories, electrotyping, lithographing, and other similar establishments shall not be connected with soil or waste pipes in buildings, but shall be constructed of acid proof earthenware or dur-iron pipe with bell and spigot joints, bells to be at least 3 inches deep and with annular space not less than one-half inch, or material of equal quality, lines to be properly trapped at fixtures and carried outside of foundation walls to connection with main house sewer unless the use of the public sewers for the disposal of acid wastes is prohibited by the authorities having jurisdiction over the use of sewers.

CHAPTER 6

INTERCEPTORS-SEPARATORS AND BACKWATER VALVES

6.1 Interceptors and Separators

6.1.1 When required—Interceptors (including grease, oil, and sand interceptors, etc.) shall be provided when, in the judgment of the administrative authority having jurisdiction, they are necessary for the proper handling of liquid wastes containing flammable wastes, sand, and other ingredients harmful to the building drainage system, the public sewer or sewage-treatment plant or processes.

6.1.2 Approval—The size, type, and location of each interceptor or separator shall be approved by the administrative authority in accordance with generally accepted standards and no wastes other than those requiring treatment or separation shall be discharged into any interceptor.

6.2 Grease Interceptors

6.2.1 Commercial buildings—A grease interceptor shall be installed in the waste line leading from sinks, drains, or other fixtures in the following establishments when, in the judgment of the administrative authority, a hazard exists: restaurants, hotel kitchens or bars; factory cafeterias or restaurants; clubs; or other establishments where grease can be introduced into the drainage system in quantities that can effect line stoppage or hinder sewage disposal.

6.2.2 Residential units—A grease interceptor is not necessary for individual dwelling units or any private living quarters.

6.3 Oil Separators

6.3.1 An oil separator shall be installed in the

drainage system or section of the system where, in the judgment of the administrative authorities, a hazard exists or where oils or other inflammables can be introduced or admitted into the drainage system in appreciable quantities by accident or otherwise.

6.4 Sand Interceptors

6.4.1 Commercial installations—Sand and similar interceptors for heavy solids shall be so designed and located as to be readily accessible for cleaning, and shall have a water seal of not less than 6 inches.

6.5 Venting Interceptors

6.5.1 Relief vent—Interceptors shall be so designed that they will not become air bound if closed covers are used.

6.6 Accessibility of Interceptor

6.6.1 Each interceptor shall be so installed as to provide ready accessibility to the cover and means for servicing and maintaining the interceptor in working and operating condition. The use of ladders or the removal of bulky equipment in order to service interceptors shall constitute a violation of accessibility.

6.7 Interceptor's Efficiency

6.7.1 Flow rate—Interceptors shall be rated and approved for their efficiency as determined by the administrative authority and in accordance with generally accepted practice.

6.7.2 Water connection—Water connection for cooling or operating an interceptor shall be such that backflow cannot occur, and be protected by an approved air gap.

6.8 Laundries

6.8.1 Interceptors—Commercial laundries shall be equipped with an interceptor having a removable wire basket or similar device that will prevent strings, rags, buttons, or other material detrimental to the public sewerage system from passing into the drainage system.

6.9 Bottling Establishments

6.9.1 Bottling plants—Bottling plants shall discharge their process wastes into an interceptor which will provide for the separation of broken glass or other solids, before discharging liquid wastes into the drainage system.

6.10 Slaughterhouses

6.10.1 Separators—Slaughtering-room drains shall be equipped with separators which shall prevent the discharge into the drainage system of feathers, entrails, and other materials likely to clog the drainage system.

6.10.2 Food-grinder — Wastes may discharge directly to the building drainage system.

6.11 Commercial Grinders

6.11.1 Discharge—Where commercial food-waste grinders are installed, the waste from those units may discharge direct into the building drainage system and not through a grease interceptor.

6.11.2 Approval—The administrative authority shall determine where and what type of interceptor is necessary, except that interceptors shall not be required for private living quarters or residential units.

6.12 Maintenance

6.12.1 Cleaning—Interceptors shall be maintained in efficient operating condition by periodic removal of accumulated grease.

6.13 Oil Interceptors

6.13.1 Where required—Oil separators shall be installed when required by the administrative authority and shall conform to requirements of paragraph 6.13.2.

6.13.2 Minimum dimension—Interceptors for service stations and garages where both oil wastes and sand or mud may be expected, shall have a minimum capacity of 25 cubic feet.

6.13.3 Special type separators—Before installing any special type separator, a drawing including all pertinent information shall be submitted for approval of the administrative authority, as being in accordance with this code.

6.14 Backwater Valves

6.14.1 (For reference only.)

6.14.2 (For reference only.)

6.14.3 Material—All bearing parts of backwater valves shall be of corrosion-resistant material.

6.14.4 Backwater valves shall be so constructed as to insure a mechanical seal against backflow.

6.14.5 Diameter—Backwater valves, when fully opened, shall have a capacity not less than that of the pipes in which they are installed.

6.14.6 Location—Backwater valves shall be so installed as to provide ready accessibility to their working parts.

CHAPTER 7 PLUMBING FIXTURES

7.1 General Requirements—Materials

7.1.1 Quality of fixtures—Plumbing fixtures shall have smooth impervious surfaces, be free from defects and concealed fouling surfaces, and, except as permitted elsewhere in this code, shall conform in quality and design to one of the accepted standards.

7.2 Alternate Materials

7.2.1 Materials—Sinks and special-use fixtures may be made of soapstone, chemical stoneware, or may be lined with lead, copper-base alloy, nickel-copper alloy, corrosion-resisting steel, or other materials especially suited to the use for which the fixture is intended.

7.3 Overflows

7.3.1 Design—When any fixture is provided with an overflow, the waste shall be so arranged that the standing water in the fixture cannot rise in the overflow when the stopper is closed or remain in the overflow when the fixture is empty.

7.3.2 Connection—The overflow pipe from a fixture shall be connected on the house or inlet side of the fixture trap.

7.4 Installation

7.4.1 Cleaning—Plumbing fixtures shall be installed in a manner to afford easy access for cleaning. Where practical, all pipes from fixtures shall be run to the nearest wall.

7.4.2 Wall hung fixtures shall be secured or attached with proper hangers.

7.4.3 Securing fixtures—Floor-outlet fixtures shall be rigidly secured to floor by screws or bolts.

7.4.4 Wall-hung bowls—Wall-hung water-closet bowls shall be rigidly supported by a concealed metal supporting member so that no strain is transmitted to the closet connection.

7.4.5 Setting—Fixtures shall be set level and in proper alignment with reference to adjacent walls. (See par. 4.6.1.)

7.5 Water-Supply Protection

7.5.1 Supply fittings—The supply lines or fittings for every plumbing fixture shall be so installed as to prevent backflow. (See par. 10.4.3.)

7.6 Prohibited Fixtures and Connections

7.6.1 Fixtures—Pan, valve, plunger, offset, wash-out, latrine, range, frost-proof, and other water closets having an invisible seal or an unventilated space or having walls which are not thoroughly washed at each discharge, are prohibited. Any water closet which might permit siphonage of the contents of the bowl back into the tank is prohibited.

7.6.2 Connections—Fixtures having concealed slip-joint connections shall be provided with an access panel or utility space so arranged as to make the slip connections accessible for inspection and repair.

7.7 Water Closets

7.7.1 Public use—Water-closet bowls for public use shall be of the elongated type.

7.7.2 Flushing device—Water-closet tanks shall have a flushing capacity sufficient to properly flush the water-closet bowls with which they are connected.

7.7.3 Float valves—Float valves in lowdown tanks shall close tight and provide water to properly refill the trap seal in the bowl.

7.7.4 Close coupled tanks—The flush-valve seat in close-coupled water-closet combinations shall be 1 inch or more above the rim of the bowl, so that the flush-valve will close even if the closet trapway is clogged, or any closets with flush valve seats below the rim of the bowl shall be so constructed that in case of trap stoppage, water will not flow continuously over the rim of the bowl.

7.7.5 Automatic flush-valve—Flushometers shall be so installed that they will be readily accessible for repairing. When the valve is operated, it shall complete the cycle of operation automatically, opening

fully and closing positively under the service pressure. At each operation the valve shall deliver water in sufficient volume and at a rate that will thoroughly flush the fixtures and refill the fixture trap. Means shall be provided for regulating flush-valve flow. Not more than one fixture shall be served by a single flush valve. Protection against backflow shall be provided as specified in par. 10.4.3.

7.7.6 Seats—Water closets shall be equipped with seats of smooth nonabsorbent material. All seats of water closets provided for public use shall be of the open-front type. Integral water-closet seats shall be of the same material as the fixture.

7.8 Urinals

7.8.1 Automatic flushing tank—Tanks flushing more than one urinal shall be automatic in operation and of sufficient capacity to provide the necessary volume to flush and properly cleanse all urinals simultaneously.

7.8.2 Urinals equipped with automatic flush valves—Flushometers shall be as prescribed in par. 7.7.5 and no valve shall be used to flush more than one urinal.

7.8.3 Trough urinals—Trough urinals shall be permitted only in places of temporary occupancy. They shall be not less than 6 inches deep and shall be furnished with one-piece backs and have strainers with outlets at least 1½ inches in diameter. The washdown pipe shall be perforated so as to flush with an even curtain of water against the back of the urinal. This pipe shall be securely clamped as high as practicable to the back of the urinal. Trough urinals shall have tanks with a flushing capacity of not less than 1½ gallons of water for each 2 feet of urinal length.

7.8.4 (For reference only.)

7.8.5 Floor-type urinals—Floor-type trough urinals are prohibited.

7.8.6 Surrounding materials—Wall and floor space to a point 1 foot in front of urinal lip and 4 feet above the floor, and at least 1 foot to each side of the urinal shall be lined with nonabsorbent material.

7.9 Strainer and Fixture Outlets

7.9.1 All plumbing fixtures, other than water closets and siphon-action washdown or blowout urinals, shall be provided with metal strainers having waterway area in accord with acceptable design.

7.10 Lavatories

7.10.1 Waste outlets—Lavatories shall have waste outlets not less than 1¼ inches in diameter. Wastes may have open strainers or may be provided with stoppers.

7.11 Shower Receptors and Compartments

7.11.1 Shower—All shower compartments, except those built directly on the ground or those having metal enameled receptors, shall have a lead or copper shower pan or the equivalent thereof or as determined by the administrative authority. The pan shall turn up on all sides at least 2 inches above the finished floor level. Traps shall be so constructed that the

pan may be securely fastened to the trap at the seepage entrance making a watertight joint between the pan and trap. Shower receptacle waste outlets shall not be less than 1½ inches in diameter and have removable strainers.

7.11.2 On the ground—Shower receptors built on the ground shall be constructed from the dense non-absorbent and noncorrosive materials and shall have smooth impervious surfaces, or as provided in par. 7.11.1.

7.11.3 (For reference only.)

7.11.4 (For reference only.)

7.11.5 Public or institution showers—Floors of public shower rooms shall be drained in such a manner that no waste water from any shower head will pass over areas occupied by other bathers.

7.11.6 Walls—Shower compartments shall have walls constructed of smooth, noncorrosive and non-absorbent waterproof materials to a height of not less than 6 feet above the floor.

7.11.7 Joints—Built-in tubs with overhead showers shall have waterproof joints between the tub and walls, and the walls shall be waterproof.

7.12 Sinks

7.12.1 Waste outlets—Sinks shall be provided with waste outlets not less than 1½ inches in diameter. Waste outlets may have open strainers or may be provided with stoppers.

7.13 Food-Waste-Grinder-Units

7.13.1 Separate connections—Domestic food-waste-disposal units shall be connected and trapped separately from any other fixture or compartment. Units may have either automatic or hand-operated water supply control. (See sec. 10.4.)

7.13.2 Grease interceptors—No food-waste grinder shall be connected through a grease interceptor.

7.13.3 Commercial-type grinders—Commercial-type food-grinders shall be provided with not less than a 2 inch waste line. Each waste line shall be trapped and vented as provided in other sections of this code.

7.14 Drinking Fountains

7.14.1 Design and construction — Drinking fountains shall conform to American Standard Specifications for Drinking Fountains (ASA A4.2-1942.)

7.14.2 Protection of water supply—Stream projectors shall be so assembled as to provide an orifice elevation as specified by American Standard Air Gaps in Plumbing Systems (ASA A40.4-1942) and American Standard Backflow Preventors in Plumbing Systems (ASA A40.6-1943.)

7.15 Floor Drains

7.15.1 Trap and strainers—Floor drains shall have metal traps and a minimum water seal of 3 inches and shall be provided with removable strainers. The open area of strainer shall be at least two-thirds of the cross-section area of the drain line to which it connects.

7.15.2 Size—Floor drains shall be of a size to serve efficiently the purpose for which it is intended.

7.16 Dishwashing Machines

7.16.1 Protection—Domestic dishwashing machines shall meet requirements in par. 10.4.3.

7.16.2 Separate trap—Each unit shall be separately trapped or discharged indirectly into a properly trapped and vented fixture.

7.16.3 Air gap—Commercial dishwashing machines shall be connected through an air gap or as provided in chapter 9, Indirect Waste Piping and Special Wastes.

7.16.4 Hot water—Dishwashing machines or similar dishwashing equipment not in private living quarters or dwelling units shall be provided with water at least 180° F. for sterilization.

7.17 Multiple Wash Sinks

7.17.1 Circular type—Each 18 inches of wash sink circumference (circular type) shall be equivalent to one lavatory.

7.17.2 Straight-line type—Multiple wash sinks of the straight-line type shall have hot and cold combination spouts not closer than 18 inches from adjacent similar spouts and each spout shall be considered the equivalent of one lavatory.

7.18 Garbage Can Washers

7.18.1 Discharge—Garbage can washers shall not discharge through a trap serving any other device or fixture.

7.18.2 (For reference only.)

7.18.3 Baskets—The receptacle receiving the wash from garbage cans shall be provided with a basket or similar device to prevent the discharge of large particles and utensils into the building drainage system.

7.18.4 Connections — Water-supply connections shall conform to par. 10.4.3.

7.19 Laundry Trays

7.19.1 Waste outlets—Each compartment of a laundry tray shall be provided with a waste outlet not less than 1½ inches in diameter and with a stopper.

7.20 Special Fixtures and Specialties

7.20.1 Water and drain connections—Baptistries, ornamental and lily pools, aquaria, ornamental fountain basins, and similar constructions when provided with water supplies shall be protected from back-siphonage as required in par. 10.4.3.

CHAPTER 8 HANGERS AND SUPPORTS

8.1 Strain and Stresses

8.1.1 General—Piping in a plumbing system shall be installed without undue strain and stresses, and provision shall be made for expansion, contraction, and structural settlement.

8.2 Vertical Piping

8.2.1 Attachment—Vertical piping shall be secured at sufficiently close intervals to keep the pipe in alinement and carry the weight of the pipe and contents.

8.3 Horizontal Piping

8.3.1 Supports—Horizontal piping shall be supported at sufficiently close intervals to keep it in alinement and prevent sagging.

8.3.2 Cast-iron soil pipe—Cast-iron soil pipe shall be supported at not more than 8 foot intervals.

8.3.3 Screwed pipe—Screwed pipe (SPS) shall be supported at approximately 12 foot intervals.

8.3.4 Copper tubing—Copper tubing shall be supported at approximately 6 foot intervals for piping 1½ inches and smaller, and 10 foot intervals for piping 2 inches and larger.

8.3.5 Lead pipe—Lead pipe shall be supported for its entire length.

8.3.6 In ground—Piping in the ground shall be laid on a firm bed for its entire length.

8.4 Hangers and Anchors

8.4.1 Material—Hangers and anchors shall be of metal of sufficient strength to maintain in their proportional share of the pipe alinements.

8.4.2 Attachment—Hangers and anchors shall be securely attached to the building construction.

8.5 Strains and Stresses

8.5.1 Installation of pipe—Piping in a plumbing system shall be so installed as to prevent undue strains and stresses.

8.5.2 Expansion and contraction—Provisions shall be made for expansion and contraction of piping and for structural settlement that may affect the piping.

8.5.3 Piping in concrete—Piping in concrete or masonry walls or footings shall be placed or installed in chases or recesses which will permit access to the piping for repair or replacement.

8.6 Base of Stacks

8.6.1 Supports—Bases of cast-iron stacks shall be supported on concrete, brick laid in cement mortar, metal brackets attached to the building construction, or by other methods approved by the administrative authority.

CHAPTER 9

INDIRECT WASTE PIPING AND SPECIAL WASTES

9.1 Indirect Waste Piping

9.1.1 General—Wastes from the following shall discharge to the building drainage system through an air gap serving the individual fixtures, devices, appliances, or apparatus.

9.1.2 Food handling—Establishments engaged in the storage, preparation, selling, serving, processing, or otherwise handling of food shall have the waste piping from all refrigerators, ice boxes, rinse sinks, cooling or refrigerating coils, laundry washers, extractors, steam tables, egg boilers, coffee urns, or

similar equipment discharge indirectly into a water-supplied sink or receptor and the waste outlet shall terminate at least 2 inches above the flood rim of such sink or receptor.

9.1.3 Commercial dishwashing machines—Dishwashing machines, except those in private living quarters or dwelling units, shall be indirectly connected, except that when a dishwashing machine is located adjacent to a floor drain, the waste from the dishwashing machine may be connected direct on the sewer side of the floor-drain trap.

9.1.4 Interceptor—An interceptor may be placed on the outlet side of the dishwashing machine, or on the discharge side of the indirect waste receptor.

9.1.5 Connection—Drains, overflows, or relief vents from the water-supply system shall not be directly connected to the drainage system.

9.1.6 Sterile materials—Appliances, devices, or apparatus such as stills, sterilizers, and similar equipment requiring water and waste and used for sterile material shall be indirectly connected or provided with an air gap between the trap and the appliance.

9.1.7 Drips—Appliances, devices, or apparatus not regularly classed as plumbing fixtures but which have drips or drainage outlets, may be drained by indirect waste pipes discharging into an open receptacle as provided in par. 9.1.2.

9.2 Material and Size

9.2.1 The material and size of indirect waste pipes shall be in accordance with the provisions of the other sections of this code applicable to sanitary-drainage piping, except that refrigerator and similar indirect fixtures or appliances may be provided with waste pipes, trapped and of a size not less than 1¼ inches for one to two traps; 1½ inches for three to six traps; and 2 inches for six to twelve traps.

9.3 Length

9.3.1 Waste pipe—Any indirect waste pipe exceeding 3 feet in a length shall be trapped.

9.3.2 Venting of indirect wastes—When indirect wastes extend more than one floor above the fixture they discharge over, they must be vented full size through the roof.

9.3.3 Cleaning—Indirect waste piping shall be so installed as to permit ready access for flushing and cleansing.

9.4 Air Gap or Backflow Preventer

9.4.1 Provision of air gap—The air gap between the indirect waste and the building drainage system shall be at least twice the effective diameter of the drain served and shall be as provided in par. 9.4.2 or 9.4.3.

9.4.2 By extending the indirect waste pipe to an open, accessible slop sink, floor drain, or other suitable fixture which is properly trapped or vented. The indirect waste shall terminate a sufficient distance above the flood level rim of the receiving fixture to provide the required air gap, and shall be installed in accordance with other applicable sections of this code.

9.4.3 By providing a break (air gap) in the drain connection on the inlet side of the trap serving the fixture, device, appliance, or apparatus.

9.5 Receptors

9.5.1 Installation—Waste receptors serving indirect pipes shall not be installed in any toilet room, nor in any inaccessible or unventilated space.

9.5.2 (For reference only.)

9.5.3 Strainers and baskets—Suitable strainers, baskets, or beehive strainers shall be provided on indirect waste receptors or floor drains receiving such drainage.

9.5.4 Splashing—All plumbing receptors receiving the discharge of indirect waste pipes shall be of such shape and capacity as to minimize splashing or flooding. No plumbing fixture which is used for domestic or culinary purposes shall be used to receive the discharge of an indirect waste pipe.

9.6 Clear Water Wastes

9.6.1 Waste lifts, expansion tanks, cooling jackets, sprinkler systems, drip or overflow pans, or similar devices which waste clear water only shall discharge onto a roof or into the building drainage system through an indirect waste or over a suitable floor drain.

9.7 Condensers and Sumps

9.7.1 No steam pipe shall connect to any part of a drainage or plumbing system, nor shall any water above 210° F. be discharged into any part of a drainage system. Such pipes may be indirectly connected by discharging into an interceptor or into the drainage system.

9.7.2 No high pressure steam or blowoff exhaust shall be directly connected to the house drain or sewer except when directed through an approved and properly vented expansion chamber condenser, or device so designed and constructed as to reduce the pressure to a safe limit and the temperature to or below 212° F. Preferably these devices should discharge to the house sewer rather than building drain, except where bituminous fibre or cement asbestos pipe is installed for the sewer.

9.8 Drinking Fountains

9.8.1 Drinking fountains may be installed with indirect wastes.

9.9 Special Wastes

9.9.1 Acid waste—Acid and chemical indirect waste pipes shall be of materials unaffected by the discharge of such wastes.

9.9.2 Neutralizing device—In no case shall corrosive liquids, spent acids, or other harmful chemicals which might destroy or injure a drain, sewer, soil, or waste pipe, or which might create noxious or toxic fumes, discharge into the plumbing system without being thoroughly diluted or neutralized by passing through a properly constructed and acceptable dilution or neutralizing device. Such device shall be provided with a sufficient intake of diluting water or neutralizing medium, so as to make its contents

noninjurious before being discharged into the soil or sewage system.

9.10 Swimming Pools

9.10.1 Piping carrying waste water from swimming or wading pools including pool drainage, back wash from filters, or water from scum gutter drains or floor drains which serve walks around pools, shall be installed as an indirect waste pipe utilizing any existing circulation pump, if necessary, when indirect waste pipe is below the sewer grade.

9.10.2 Plans and specifications for public swimming pools shall be submitted for approval to the Iowa State Department of Health before construction begins.

CHAPTER 10

WATER SUPPLY AND DISTRIBUTION

10.1 Quality of Water Supply

10.1.1 Potable water—Potable water is water which is satisfactory for drinking, culinary and domestic purposes, and meets the requirements of accepted standards including those of the Iowa State Department of Health.

10.1.2 Acceptable sources—Where a public supply of potable water is not available, requirements satisfactory to the administrative authority shall be observed.

10.1.3 Nonpotable water—Where an adequate supply of potable water is not available, nonpotable water may be used for cooling, flushing water closets and urinals and other fixtures not requiring potable water, provided such water shall not be accessible for drinking or culinary purposes, nor cross-connected with a potable water supply.

10.2 Color Code

10.2.1 Identification of piping—All piping conveying a nonpotable water should be adequately and durably identified by a distinctive yellow-colored paint so that it is readily distinguished from piping carrying potable water. (See ASA Z53.1—1945 Safety Color Code for Marking Physical Hazards.) (This Section is not a Requirement.)

10.3 Water Supply

10.3.1 Every building in which plumbing fixtures are installed and are for human occupancy or habitation shall be provided with an ample supply of pure and wholesome water.

10.4 Protection of Potable Water Supply

10.4.1 Cross-connections—Potable water-supply piping, water discharge outlets, backflow prevention devices, or similar equipment shall not be so located as to make possible their submergence in any contaminated or polluted liquid or substance.

10.4.2 Approval of devices—Before any device for the prevention of backflow or backsiphonage is installed, it shall have first been certified as meeting the requirements of ASA A40.6—1943 by a reputable testing laboratory. Devices installed in a potable water supply system for protection against backflow shall be maintained in good working condition by the

person or persons having control of such devices. The administrative authority having jurisdiction may inspect such devices and if found to be ineffective or inoperative shall require the repair or replacement thereof.

10.4.3 Backflow—The water-distributing system shall be protected against backflow. Every water outlet shall be protected from backflow, preferably by having the outlet end from which the water flows spaced a distance above the flood-level rim of the receptacle into which the water flows sufficient to provide a "minimum required air gap" as defined in ASA A40.4—1942. Where it is not possible to provide a minimum air gap, the water outlet shall be equipped with an accessibly located backflow preventer complying with ASA A40.6—1943, installed on the discharge side of the manual control valve.

10.4.4 Special device—Where it is not possible to provide either a minimum air gap or a backflow preventer, as may be the case in connection with cooling jackets, condensers, or other industrial or special appliances, the administrative authority shall require other means of protection approved by the State Department of Health.

10.5 Vacuum Breakers and Air Gaps

10.5.1 Flushometer—Flushometer valve shall be equipped with an approved vacuum breaker. The vacuum breaker shall be installed on the discharge side of the flushing valve with the critical level at least 4 inches above the overflow rim of the bowl.

10.5.2 Flushing tanks—Flushing tanks shall be equipped with an approved ball-cock. The ball-cock shall be installed with the critical level of the vacuum breaker at least 1 inch above the full opening of the overflow pipe. In cases where the ball-cock has no hush tube, the bottom of the water supply inlet shall be installed 1 inch above the full opening of the overflow pipe.

10.5.3 Trough urinals—Trough urinals when permitted shall be equipped with a vacuum breaker installed on the discharge side of the last valve and not less than 30 inches above the spray pipe.

10.5.4 Lawn sprinklers—Lawn-sprinkler systems shall be equipped with a backflow preventer on the discharge side of each of the last valves. The backflow preventer shall be at least 6 inches above the surrounding ground. Where combination control valves and backflow preventers are installed, the bottom of the valve shall constitute the bottom of the backflow preventer.

10.5.5 Water valve outlet—Fixture faucets with hose attachments shall be protected by a backflow preventer installed 6 inches above the highest point of usage and on the discharge side of the valve.

Faucets or valves independent of fixtures with hose attachments used for special purposes including morgue table cleaning, garbage can washing, special sinks, and chemical sinks, wherever the end of the water supply hose may become submerged shall also be protected as above.

10.6 Water-Service Pipe

10.6.1 Except as permitted in par. 10.6.2, the underground water-service pipe and the building

drain or building sewer shall be not less than 10 feet apart horizontally and shall be separated by undisturbed or compacted earth.

10.6.2 The water-service pipe may be placed in the same trench with the building drain and building sewer provided the following conditions are met:

(a) The bottom of the water-service pipe, at all points shall be at least 12 inches above the top of the sewer line at its highest point.

(b) The water-service pipe shall be placed on a solid shelf excavated at one side of the common trench. Where ground conditions do not permit a shelf the pipe may be laid on a solidly tamped backfill.

(c) The number of joints in the service pipe shall be kept to a minimum.

10.6.3 Stop-and-waste valve combination—Combination stop-and-waste valves and cocks shall not be installed in an underground service pipe unless an approved system of water-tight piping from the weep hole of the stop-and-waste valve is installed to drain to a lower protected level.

10.6.4 Private water supply—No private water supply shall be interconnected with any public water supply unless the private supply meets the requirements of the Iowa State Department of Health and the specific written approval of the administrative authority having jurisdiction is obtained.

10.7 Water Pumping and Storage Equipment

10.7.1 Pumps and other appliances—Water pumps, tanks, filters, softeners, compressors, and all other appliances and devices shall be protected against contamination.

10.7.2 Water-supply tanks—Potable-water-supply tanks shall be properly covered to prevent the entrance of foreign material or insects into the water supply. Soil or waste lines shall not pass directly over such tanks.

10.7.3 Pressure tanks, boilers, and relief valves—The drains from pressure tanks, boilers, relief valves, and similar equipment shall only be connected to the drainage system through an indirect waste or over a drain.

10.7.4 Cleaning, painting, repairing water tanks—A potable water-supply tank used for domestic purposes shall not be lined, painted, or repaired with any material which will affect either the taste or the potability of the water supply when the tank is returned to service. Tanks shall be disconnected from the system during such operations, to prevent any foreign fluid or substance entering the distribution piping.

10.8 Water-Supply Tanks—Booster System

10.8.1 When required—When the water pressure from the city mains during flow is insufficient to supply all fixtures freely and continuously, the rate of supply shall be supplemented by a gravity house tank or booster system.

10.8.2 Support—All water-supply tanks shall be supported in accordance with the regulations which apply or with adequate structural design.

10.8.3 Overflow pipes for water-supply tanks—

Overflow pipes for gravity tanks shall discharge above a roof or catch basin, or they shall discharge over an open, water-supplied sink. Adequate overflow pipes properly screened against the entrance of insects and vermin shall be provided.

10.8.4 Tank supply—The water-supply inlet within the tank shall be at an elevation no less than is required for an air gap in an open tank with overflow, but in no case shall the elevation be less than 4 inches above the overflow.

10.8.5 Drains—Water-supply tanks shall be provided with valved drain lines located at their lowest point and discharged as an indirect waste or as required for overflow pipes in par. 10.4.3.

10.8.6 Size of overflow—Overflow drains for water-supply tanks shall be adequately sized according to the supply.

10.8.7 Gravity and suction tanks—Tanks used for domestic water supply, combined supply to fire standpipes and domestic water system, or to supply standpipes for fire-fighting equipment only, shall be equipped with tight covers which are vermin and rodent proof. Such tanks shall be vented with a return bend vent pipe having an area not less than one-half the area of the down feed riser, and the vent opening shall be covered with a metallic screen.

10.8.8 Pressure tanks—Pressure tanks used for supplying water to the domestic water distribution system, combined supply to fire standpipes, and domestic water system, or to supply standpipes for fire equipment only, shall be equipped with a vacuum-breaking device located on the top of the tank. The air inlet of this device shall be covered with a metallic screen.

10.9 Disinfection of Potable Water System Piping

10.9.1 The administrative authority having jurisdiction may require when necessary that the potable-water system or any part thereof installed or repaired be disinfected in accordance with one of the following methods before it is placed in operation.

10.9.2 The system, or part thereof, shall be filled with a solution containing 100 parts per million of available chlorine and allowed to stand 2 hours before flushing and returning to service.

10.9.3 In the case of potable-water storage tank where it is not possible to disinfect as provided in par. 10.9.2, the entire interior of the tank shall be swabbed with a solution containing 200 parts per million of available chlorine and the tank thoroughly flushed before returning to service.

10.10 Water Supply Pipe, Tubing, and Fittings

10.10.1 Materials for water supply pipes and tubing shall be brass, copper, lead, cast iron, wrought iron, open-hearth iron, or steel, with appropriate approved fittings. All threaded ferrous pipe and fittings shall be galvanized (zinc coated) or cement lined. Type K copper tubing may be used under and above ground, Type L may be used above ground and Type M may be used above ground where the water pressure is less than 60 pounds per square inch. (See chapter 3 for standards.)

10.11 Allowance for Character of Water

10.11.1 Selection of materials—When selecting the material and size for water-supply pipe, tubing, or fittings, due consideration shall be given to the working pressure and action of the water on the interior and of the soil, fill, or other material on the exterior of the pipe. No material that would produce toxic conditions in a potable-water-supply system shall be used for piping, tubing, or fittings.

10.11.2 Used piping—No piping material that has been used for other than a potable-water-supply system shall be reused in the potable-water-supply system.

10.12 Water-Supply Control

10.12.1 Water-supply control—A main shut-off valve on the water-service pipe shall be provided near the curb, and, also, an accessible shut-off valve shall be provided inside near the entrance of the water-service pipe into the building.

10.12.2 Tank controls—Supply lines taken from pressure or gravity tanks shall be valved at or near their source.

10.12.3 Separate controls for each family unit—In two-family or multiple dwellings, each family unit shall be controlled by an arrangement of shut-off valves which permit each group of fixtures or the individual fixtures to be shut off without interference with the water supply to any other family unit or other portion of the building.

10.13 Water-Supply Distribution

10.13.1 Water-service pipe—The water-service pipe from the street main to the water-distribution system for the building shall be of sufficient size to furnish an adequate flow of water to meet the requirements of the building at peak demand, and in no case shall be less than $\frac{3}{4}$ inch nominal diameter.

If flushometers or other devices requiring a high rate of water flow are used, the water-service pipe shall be designed to supply this flow.

10.13.2 Demand load—The demand load in the building water-supply system shall be based on the number and kind of fixtures installed and the probably simultaneous use of these fixtures.

10.14 Procedure in Sizing the Water Distribution System of a Building

10.14.1 The sizing of the water distribution system shall conform to good engineering practice. Designed factors used to determine pipe sizes shall be adequate in the judgment of the administrative authority.

10.14.2 Size of fixture supply—The minimum size of a fixture-supply pipe shall be as follows:

Type of fixture or device	Pipe size (inch)
Bath tubs	$\frac{1}{2}$
Combination sink and tray	$\frac{3}{4}$
Drinking fountain	$\frac{3}{8}$
Dishwasher (domestic)	$\frac{1}{2}$
Kitchen sink (residential)	$\frac{1}{2}$
Kitchen sink (commercial)	$\frac{3}{4}$
Lavatory	$\frac{3}{8}$
Laundry tray, 1, 2, or 3 compartments	$\frac{1}{2}$

Shower (single head)	1/2
Sinks (service, slop)	1/2
Sinks, flushing rim	3/4
Urinal (flush tank)	3/8
Urinal (direct flush valve)	3/4
Water closet (tank type)	3/8
Water closet (flush valve type)	1
Hose bibbs	1/2
Wall hydrant	1/2

For fixtures not listed, the minimum supply branch may be made the same as for a comparable fixture.

The minimum 3/4 inch service should be carried to the hot water heater or third branch opening in the usual residence.

10.15 Hot-Water Distribution

10.15.1 Hot-water distribution piping—The sizing of the hot-water distribution piping shall conform to good engineering practice. (See sec. 10.14.)

10.16 Safety Devices

10.16.1 Pressure-relief valve — Pressure-relief valves shall be installed for all equipment used for heating or storage of hot water. The rate of discharge of such a valve shall limit the pressure rise for any given heat input to 10 percent of the pressure at which the valve is set to open.

10.16.2 Temperature relief valves or energy shut-off devices—Temperature relief valves or energy shut-off devices shall be installed for equipment used for the heating or storage of hot water. Each temperature relief valve shall be rated as to its BTU capacity. At 210° F., it shall be capable of discharging sufficient hot water to prevent any further rise in temperature. As an alternative to the temperature relief valve, and in lieu thereof, an energy shut-off device may be used, which will cut off the supply of heat energy to the water tank before the temperature of the water in the tank exceeds 210° F.

10.16.3 Approvals—Combination pressure and temperature relief valves, separate pressure and temperature relief valves, or energy shut-off devices, which have been tested and approved by, or meet the specification requirements of the American Gas Association, the Underwriters' Laboratories, Inc., or other recognized approval authorities, shall be considered acceptable.

10.16.4 Relief-valve location—Temperature-relief valves shall be so located in the tank as to be actuated by the water in the top one-eighth of the tank served and in no case more than 3 inches away from such tank. Pressure-relief valves may be located adjacent to the equipment they serve. There shall be no check valve or shut-off valve between a relief valve and the heater or tank for which it is installed.

10.16.5 Relief outlet wastes—The outlet of a pressure, temperature, or other relief valve shall not be connected to the drainage system as a direct waste but rather directed over a fixture if available or to the floor.

10.16.6—Pressure marking of storage tank—Any storage tank hereafter installed for domestic hot water shall have clearly and indelibly stamped in the metal, or so marked upon a plate welded thereto or otherwise permanently attached, the maximum

allowable working pressure. Such markings shall be placed in an accessible position on the outside of the tank so as to make inspection or reinspection readily possible. All storage tanks for domestic hot water shall meet the applicable ASME standards.

10.17 Miscellaneous

10.17.1 Drain cock—All storage tanks shall be equipped with adequate drain cocks.

10.17.2 Line valves—Valves in the water-supply distribution system, except those immediately controlling one fixture supply, when fully opened shall have a cross-sectional area of the smallest orifice or opening through which the water flows at least equal to the cross-sectional area of the nominal size of the pipe in which the valve is installed.

10.17.3 Water used for processing—Water used for cooling of equipment or similar purposes shall not be returned to the potable-water distributing system. When discharged to the building drainage system, the waste water shall be discharged through an indirect waste pipe or air gap.

10.17.4 Pilot flame safety—All automatic or semi-automatic water heaters using a burner having a pilot flame or low flame burner shall be provided with a suitable safety device which will prevent the escape of fuel in event the pilot flame is extinguished or fails.

CHAPTER 11 DRAINAGE SYSTEM

11.1 Materials

11.1.1 General—Pipe, tubing, and fittings for drainage systems shall comply with the provisions in chapter 3.

11.1.2 Above-ground piping within buildings—Soil and waste piping for a drainage system within a building shall be of cast iron, galvanized wrought iron, galvanized open-hearth iron, lead, brass, or copper pipe, or copper tubing. Galvanized steel pipe may be used in buildings of 4 stories or less.

11.1.3 Underground piping within buildings—Drains within buildings, when underground, shall be of cast iron soil pipe, lead pipe, copper tubing. Type K or L, or copper pipe, I.P.S.

11.1.4 Fittings—Fittings on the drainage system shall conform to the type of piping used. (See sec. 2.4.)

11.1.5 Concealed waste pipes under bathroom floors shall be of lead, brass, copper or cast iron soil pipe up to and including the fixture opening.

11.2 Building Sewer

11.2.1 Separate trenches—The building sewer, when installed in a separate trench from the water-service pipe, may be cast iron sewer pipe, vitrified-clay sewer pipe, concrete sewer pipe. Bituminized-fibre sewer pipe or asbestos-cement sewer pipe may be used for private or two-family dwellings. Joints shall be watertight and rootproof. (A private family dwelling is a dwelling occupied by but one family alone. A two-family dwelling is a dwelling occupied by but two families alone.)

11.2.2 One trench—The building sewer, when installed in the same trench with the water-service pipe, shall be cast iron pipe so installed to remain watertight and rootproof. Where, in the judgment of local authorities, cast iron is not a suitable sewer material, vitrified clay pipe or other durable and corrosion resistant material may be used provided it is installed to remain watertight and rootproof. Where a water-service stub and a sewer pipe stub of vitrified clay or concrete have heretofore been placed in the same trench from the mains to the curb or property line, the building sewer of the same material may be extended in the same trench with the water line.

11.2.3 Sewer in filled ground—A building sewer or building drain installed in filled or unstable ground shall be of cast iron pipe, except that nonmetallic drains may be laid upon an approved concrete pad if installed in accordance with par. 11.2.1.

11.2.4 Sanitary and storm sewers—Where separate systems of sanitary drainage and storm drainage are installed in the same property, the sanitary and storm building sewers or drains may be laid side by side in one trench.

11.2.5 Old house sewers and drains—Old house sewers and house drains may be used in connection with new buildings or new plumbing and drainage work only when they are found, on examination, to conform in all respects to the requirements governing new house sewers.

11.3 Drainage Piping Installation

11.3.1 Horizontal drainage piping—Horizontal drainage piping shall be installed at a uniform slope but at slopes not less than permitted in par. 11.3.2, 11.3.3, and 11.3.4.

11.3.2 Small piping—Horizontal drainage piping of 3 inch diameter and less shall be installed with a fall of not less than one-quarter inch per foot.

11.3.3 Large piping—Horizontal drainage piping of larger than 3 inch diameter shall be installed with a fall of not less than one-eighth inch per foot.

11.3.4 Minimum velocity—Where conditions do not permit building drains and sewers to be laid with a fall as great as that specified, then a lesser slope may be permitted providing the computed velocity will be not less than 2 feet per second.

TABLE 11.4.2 FIXTURE UNITS PER FIXTURE OR GROUP

Fixture type	Fixture-unit value as load factors	Minimum size of trap (inches)
1 bathroom group consisting of water closet, lavatory, and bathtub or shower stall	Tank water closet 6 Flush-valve water closet 8	
Bathtub ¹ (with or without overhead shower)	2	1-½
Bathtub ¹	3	2
Bidet	3	Nominal 1-½
Combination sink-and-tray	3	1-½
Combination sink-and-tray with food disposal unit	4	Separate traps 1-½
Dental unit or cuspidor	1	1-½
Dental lavatory	1	1-½
Drinking fountain	½	1
Dishwasher ² domestic	2	1-½
Floor drains ³	1	2
Kitchen sink, domestic	2	1-½
Kitchen sink, domestic, with food-disposal unit	3	1-½
Lavatory ⁴	1	Small P.O. 1-½
Do	2	Large P.O. 1-½
Lavatory, barber, beauty parlor	2	1-½
Lavatory, surgeon's	2	1-½
Laundry tray (1 or 2 compartments)	2	1-½
Shower stall, domestic	2	2
Showers (group) per head ³	3	
Sinks:		
Surgeon's	3	1-½
Flushing rim (with valve)	8	3
Service (Trap standard)	3	3
Service (P trap)	2	2
Pot, scullery, etc. ³	4	1-½
Urinal, pedestal, syphon jet, blowout	8	Nominal 3
Urinal, wall lip	4	1-½
Urinal stall, washout	4	2
Urinal trough ² (each 2-foot section)	2	1-½
Wash sink ² (circular or multiple), each set of faucets—	2	Nominal 1-½
Water closet:		
Tank-operated	4	Nominal 3
Valve-operated	8	3

¹A shower head over a bathtub does not increase the fixture value.

²See pars. 11.4.3 and 11.4.4 for method of computing unit value of fixtures not listed in table 11.4.2 or for rating of devices with intermittent flows.

³Size of floor drain shall be determined by the area of surface water to be drained.

⁴Lavatories with 1¼- or 1½-inch traps have the same load value; larger P. O. plugs have greater flow rate.

11.4 Fixture Units

11.4.1 Values for fixtures—Fixture-unit values as given in table 11.4.2 designate the relative load weight of different kinds of fixtures which shall be employed in estimating the total load carried by a

soil or waste pipe and shall be used in connection with the tables of sizes for soil, waste, and drain pipes for which the permissible load is given in terms of fixture units.

11.4.3 Fixtures not listed in table 11.4.2 shall be estimated in accordance with table 11.4.3.

TABLE 11.4.3

Fixture drain or trap size	Fixture-unit value	Fixture drain or trap size	Fixture-unit value
1½ inches and smaller.....	1	2½ inches	4
1½ inches	2	3 inches	5
2 inches	3	4 inches	6

11.4.4 Values for continuous flow—For a continuous or semicontinuous flow into a drainage system, such as from a pump, pump ejector, air-conditioning equipment, or similar device, two fixture units shall be allowed for each gallon-per-minute of flow.

11.5.1 Maximum fixture-unit load—The maximum number of fixture units that may be connected to a given size of building sewer, building drain, horizontal branch, vertical soil or waste stack, is given in tables 11.5.2 and 11.5.3.

11.5 Determination of Sizes for the Drainage System

TABLE 11.5.2 BUILDING DRAINS AND SEWERS

Diameter of pipe (inches)	Maximum number of fixture units that may be connected to any portion (1) of the building drain or the building sewer.			
	Fall per foot			
	1/16-inch	¼-inch	¾-inch	½-inch
2			21	26
2½			24	31
3		(2) 20	(2) 27	(2) 36
4		180	216	250
5		390	480	575
6		700	840	1000
8	1400	1800	1920	2300
10	2500	2900	3500	4200
12	3900	4800	5600	6700

- (1) includes branches of the building drain.
- (2) not over 2 water closets.

TABLE 11.5.3 HORIZONTAL FIXTURE BRANCHES AND STACKS

Diameter of pipe (inches)	Maximum number of fixtures that may be connected to—			
	Any horizontal (1) fixture branch	1 stack of 3 stories in height or 3 intervals	More than 3 stories in height	
			Total for stack	Total at 1 story or branch interval
1¼	1	2	2	1
1½	3	4	8	2
2	6	10	24	6
2½	12	20	42	9
3	(2) 20	(3) 30	(3) 60	(2) 16
4	180	240	500	90
5	360	540	1100	200
6	620	960	1900	350
8	1400	2200	3600	600
10	2500	3800	5600	1000
12	3900	6000	8400	1500

- (1) Does not include branches of the building drain.
- (2) Not over 2 water closets.
- (3) Not over 6 water closets.

11.5.4 Minimum size of soil and waste stacks—No soil or waste stack shall be smaller than the largest horizontal branch connected thereto except that a 4x3 w.c. connection shall not be considered as a reduction in pipe size. No main house sewer or drain shall be less than 4 inches in diameter.

11.5.5 Minimum size of stack-vent or vent stack—Any structure on which a building drain is installed shall have at least one stack-vent or vent stack carried full size through the roof not less than 3 inches in diameter.

11.5.6 Future fixtures—When provision is made for the future installation of fixtures, those provided for shall be considered in determining the required sizes of drain pipes. Construction to provide for such future installation shall be terminated with a plugged fitting or fittings at the stack so as to form no dead end.

11.6 Offsets on Drainage Piping

11.6.1 Offsets of 45° or less—An offset in a vertical stack, with a change of direction of 45° or less from the vertical, may be sized as a straight vertical stack. In case a horizontal branch connects to the stack within 2 feet above or below the offset, a relief vent shall be installed in accordance with par. 12.18.3.

11.6.2 Waste stacks serving kitchen sinks—In a one- or two-family dwelling only in which the waste stack or vent receives the discharge of a kitchen-type sink and also serves as a vent for fixtures connected to the horizontal portion of the branch served by the waste stack, the minimum size of the waste stack up to the highest sink branch connection shall be 2 inches in diameter. Above that point the size of the stack shall be governed by the total number of fixture units vented by the stack.

11.6.3 Above highest branch—An offset above the highest horizontal branch is an offset in the stack-vent and shall be considered only as it affects the developed length of the vent.

11.6.4 Below lowest branch—In the case of an offset in a soil or waste stack below the lowest horizontal branch, no change in diameter of the stack because of the offset shall be required if it is made at an angle not greater than 45°. If such an offset is made at an angle greater than 45°, the required diameter of the offset and the stack below, it shall be determined as for a building drain. (See table 11.5.2.)

11.6.5 Offsets of more than 45°—A stack with an offset of more than 45° from the vertical shall be sized as follows:

The portion of the stack above the offset shall be sized as for a regular stack based on the total number of fixture units above the offset.

The upper portion of the stack above the offset shall be sized as for a building drain. (See table 11.5.2, column 5.)

A relief vent for the offset shall be installed as provided in chapter 12 and in no case shall the horizontal branch connect to the stack within 2 feet above or below the offset.

11.7 Sumps and Ejectors

11.7.1 Building drains below sewer—Building drains which cannot be discharged to the sewer by gravity flow shall be discharged into a tightly covered and vented sump from which the liquid shall be lifted and discharged into the building gravity drainage system by automatic pumping equipment or by any equally efficient method approved by the administrative authority. (Also see sec. 11.7.9.)

11.7.2 Design storage period—The designed storage of drainage in a sump or ejector shall not exceed a period of 12 hours.

11.7.3 Design—Sump and pumping equipment shall be so designed as to discharge all contents accumulated in the sump during the cycle of emptying operation.

11.7.4 Venting—The system of drainage piping below the sewer level shall be installed and vented, in a manner similar to that of the gravity system.

11.7.5 Duplex equipment—Sumps receiving the discharge of more than six water closets shall be provided with duplex pumping equipment.

11.7.6 Vent sizes—Building sump vents shall be sized in accordance with table 12.21.5 but shall in no case be sized less than 1½ inches.

11.7.7 Separate vents—Vents from pneumatic ejectors or similar equipment shall be carried separately to the open air as a vent terminal.

11.7.8 Connections—No direct connection of a steam exhaust shall be made with the building drainage system.

11.7.9 Sumps in single family dwellings—In single family dwellings sumps of approved construction to which no fixtures except one floor drain are connected, and which receive only laundry wastes or basement drainage, need not be air tight nor vented.

11.8 Floor Drains

11.8.1 Accessibility—Floor drains shall connect into a trap so constructed that it can be readily cleaned and of a size to serve efficiently the purpose for which it is intended. The drain inlet shall be so located that it is, at all times, in full view.

11.8.2 Connection—Floor drains subject to sewage backflow shall not be directly connected to the drainage system without suitable protection.

11.8.3 Provision for evaporation—Floor-drain trap seals subject to evaporation shall be of the deep-seal type or shall be fed from an approved plumbing fixture. All automatic floor drain primers directly connected with the water supply are prohibited.

11.8.4 Size—Basement floor drains shall be not less than 3 inches in size and shall connect to the sewer at least 5 feet from the base of the stack unless vented.

11.9 Frost Protection

11.9.1 No soil or waste pipes shall be installed or permitted outside of a building, or concealed in outside walls or in any place where they may be

subjected to freezing temperatures, unless adequate provision is made to protect them from frost.

CHAPTER 12
VENTS AND VENTING

12.1 Materials

12.1.1 Vents—Pipe, tubing, and fittings for the vent piping system shall comply with the provisions in chapter 3.

12.1.2 Specific type—Standards given in table 3.5 apply to the specific materials approved for use and as indicated in the various paragraphs in this chapter as they apply to the venting system.

12.1.3 Piping—Vent piping shall be of cast iron, galvanized wrought iron, ferrous alloys, lead, brass, copper pipe, or copper tubing. Galvanized steel may be used in buildings of 4 stories or less.

12.1.4 Underground—Vent piping placed underground shall be cast iron soil pipe, lead pipe, copper tubing, or copper pipe.

12.1.5 Fittings—Fittings shall conform to the type of pipe used in the vent system as required by paragraphs 12.1.2 and 12.1.3.

12.1.6 Acid system—Vent piping of acid waste systems shall conform to that required for acid waste pipe.

12.2 Protection of Trap Seals

12.2.1 Traps protected—The protection of trap seals from siphonage or back pressure shall be accomplished by the appropriate use of soil or waste stacks, vents, revents, back vents, loop vents, circuit or continuous vents, or combinations thereof, installed in accordance with the requirements of this chapter.

12.3 Vent Stacks

12.3.1 Installation—A vent stack or a main vent shall be installed with a soil or waste stack whenever back vents, relief vents, or other branch vents are required in two or more branch intervals.

12.3.2 Terminal—The vent stack shall terminate independently above the roof of the building or shall be connected with the extension of the soil or waste stack (stack-vent) at least 6 inches above the flood-level rim of the highest fixture.

12.3.3 Main stack—Every building in which plumbing is installed shall have at least one main stack, which shall run undiminished in size and as directly as possible, from the building drain through to the open air above the roof.

12.4 Vent Terminals

12.4.1 Roof extension—Extensions of vent pipes through a roof shall be terminated at least 6 inches above it or above flood level.

12.4.2 Roof garden—Where a roof is to be used for any purpose other than weather protection, the vent extensions shall be run at least 6 feet above the roof.

12.4.3 Flashings—Each vent terminal shall be

made watertight with the roof by proper flashing of copper or lead.

12.4.4 Flag poling—Vent terminals shall not be used for the purpose of flag poling, TV aerials, or similar purposes, except when the piping has been anchored to the construction and approved as safe by the administrative authority.

12.4.5 Location of vent terminal—No vent terminal from a drainage system shall be directly beneath any door, window, or other ventilating opening of the building or of an adjacent building, nor shall any such vent terminal be within 10 feet horizontally of such an opening unless it is at least 2 feet above or back of the top of such an opening.

12.4.6 Vent terminals of existing buildings—Where a new building is higher than an adjacent existing building, the owner of the new building shall defray the cost of complying with par. 12.4.5 as approved by the administrative authority.

12.4.7 Extensions outside building—No soil, waste, or vent pipe extension shall be run or placed on the outside of a wall of any new building, but shall be carried up inside the building.

12.5 Frost Closure

12.5.1 Vent terminal—The roof terminal of any stack or vent shall be increased in size as shown in the following table:

1¼ inches	increased to 2½ inches
1½ inches	increased to 2½ inches
2 inches	increased to 4 inches
2½ inches	increased to 4 inches
3 inches	increased to 5 inches
3½ inches	increased to 5 inches
4 inches	increased to 6 inches

12.6 Vent Grades and Connections

12.6.1 Grade—All vent and branch-vent pipes shall be so graded and connected as to drip back to the soil or waste pipe by gravity.

12.6.2 Vertical rise—Where vent pipes connect to a horizontal soil or waste pipe, the vent shall be taken off above the center line of the soil pipe, and the vent pipe shall rise vertically, or at an angle not more than 45° from the vertical, to a point at least 6 inches above the flood-level rim of the fixture it is venting before offsetting horizontally or before connecting to the branch vent.

12.6.3 Height above fixture—A connection between a vent pipe and a vent stack or stack-vent shall be made at least 6 inches above the flood-level rim of the highest fixtures served by the vent. Horizontal vent pipes forming branch vents, relief vents, or loop vents shall be at least 6 inches above the flood-level rim of the highest fixture served.

12.7 Bars and Soda-Fountain Sinks

12.7.1 Bar and soda-fountain wastes—A bar or soda fountain may be drained indirectly over a sink or other receptacle and such sink or receptacle shall be located in full view on the same floor level as the bar or fountain it serves, and shall connect directly to the sewer and be properly vented. All such bar or soda fountain connections shall be in-

stalled under the approval of the proper administrative authority.

12.7.2 Sumps—Sinks or sumps, receiving indirect waste, shall be located in a properly lighted and ventilated space.

12.8 Fixtures Back-to-Back

12.8.1 Distance—Two fixtures set back-to-back or adjacent to each other within the distance allowed between a trap and its vent, may be served with one continuous soil or waste-vent pipe, provided that each fixture wastes separately into an approved double fitting having inlet openings at the same level. (See par. 12.10.2.)

Size of fixture and drain (inches)	Distance trap to vent	
	feet	inches
1¼	5	0
1½	6	0
2	8	0
3	12	0
4	12	0

12.9.4 Trap dip—The vent pipe opening from a soil or waste pipe, except for water closets and similar fixtures, shall not be below the top weir of the trap.

12.9.5 Crown vent—No back vent shall be installed within two pipe diameters of the trap weir.

12.10 Common Vent

12.10.1 Individual vent—An individual vent, installed vertically, may be used as a common vent for two fixture traps when both fixture drains connect with a vertical drain at the same level.

12.10.2 Common vent—A common vent may be used for two fixtures set on the same floor level but connecting at different levels in the stack, provided the vertical drain is one pipe size larger than the upper fixture drain but in no case smaller than the lower fixture drain, whichever is the larger and that both drains conform to table 12.9.3.

12.11 Vents for Fixture Trap Below Trap Dip

12.11.1 Hydraulic gradient—Fixture drains shall be vented within the hydraulic gradient between the trap outlet and vent connection, but in no case shall the unvented drain exceed the distance provided for in table 12.9.3.

12.11.2 Different levels—If any stack has fixtures entering at different levels, the fixtures other than the fixture entering at the highest level shall be vented, except as may be permitted in other sections of this chapter.

12.12 Wet Venting

12.12.1 Single bathroom groups—A group of fixtures located on the same floor level may be group vented, providing that the highest fixture trap of such a group is not more than 4 feet above the lowest fixture trap, but such installations shall be subject to the following limitations:

12.9 Fixture Vents

12.9.1 Distance of trap from vent—Each fixture trap shall have a protecting vent so located that the slope and the developed length in the fixture drain from the trap weir to the vent fitting are within the requirements set forth in table 12.9.3.

12.9.2 Trap-seal protection—The plumbing system shall be provided with a system of vent piping which will permit the admission or emission of air so that under normal and intended use the seal of any fixture trap shall not be subjected to a pressure differential of more than 1 inch of water.

12.9.3 Table—Distance of fixture trap from vent, using sanitary Tee connection:

(a) One fixture of two or less units may drain into the vent of a 3 inch closet branch.

(b) One fixture of two or less units may drain into the vent of a 1½ inch bathtub waste pipe.

(c) Two fixtures of two or less units may drain into the vent of a 2 inch bathtub waste serving two or less tubs providing that they drain into the vent at the same level.

12.12.2 Double bathroom group—Where bathrooms or water closets or other fixtures are located on opposite sides of a wall or partition or are adjacent to each other within the prescribed distance, such fixtures may have a common soil or waste pipe and common vent. Water closets having a common soil and vent stack shall drain into the stack at the same level.

12.12.3 Multistory bathroom groups—On the lower floors of a multistory building, the waste pipe from one or two lavatories may be used as a wet vent for one or two bathtubs or showers provided that:

(a) The wet vent and its extension to the vent stack is 2 inches in diameter.

(b) Each water closet below the top floor is individually back vented.

(c) The vent stack is sized as given in table 12.12.3 (c).

12.12.3 (c) Size of vent stacks

Diameter of wet-vented fixtures	Diameter of vent stacks (inches)
1 or 2 bathtubs or showers	2
3 to 5 bathtubs or showers	2½
6 to 9 bathtubs or showers	3
10 to 16 bathtubs or showers	4

12.12.4 (For reference only.)

12.12.5 Basement closets—Basement closets, or floor drains, may be vented by the waste line from a first floor sink or lavatory having a one and one-half (1½) inch waste and vent pipe.

12.13 Stack Venting

12.13.1 One-bathroom group—A group of fixtures, consisting of one bathroom group and a kitchen sink or combination fixture, may be installed without individual fixture vents, in a one-story building, or on the top floor of a building, providing that the highest fixture trap of such a group is not more than 4 feet above the lowest fixture trap.

12.14 Individual Fixture Reventing

12.14.1 Horizontal branches—With the fixtures located in the same room, one sink and one lavatory, or three lavatories (within 8 feet developed length of a main-vented line) may be installed on a 2 inch horizontal waste branch without reventing, provided the branch is not less than 2 inches in diameter throughout its length, and provided that the wastes are connected into the side of the branch and the branch leads to its sanitary tee stack connection with a slope of not more than one-fourth inch per foot.

12.14.2 Where required—When fixtures other than water closets or floor drain discharge downstream from a water closet, each fixture connecting downstream shall be individually vented, except as in 12.23.1.

12.14.3 Limits of fixture units above highest bathroom groups—A fixture or combination of fixtures whose total discharge rating is not more than three fixture units may discharge into a stack not less than 3 inches in diameter without reventing, provided such fixture connections are made above the connection to the highest bathroom group, and the fixture-unit rating of the stack is not otherwise exceeded, and their waste piping is installed as otherwise required in par. 12.14.1. When this is done vents from lower fixtures shall be carried above the highest fixture waste connection to the stack.

12.15 Circuit and Loop Venting

12.15.1 Battery venting—A branch soil or waste pipe to which two but not more than eight water closets, pedestal urinals, trap standard to floor, shower stalls, or floor drains are connected in battery, shall be vented by a circuit or loop vent which shall take off in front of the last fixture connection. In addition, lower-floor branches serving more than three water closets shall be provided with a relief vent taken off in front of the first fixture connection.

12.15.2 Dual relief vents—Two-circuit-vented horizontal branches serving a total of not more than eight water closets in the same branch interval shall have a dual relief vent. Where the vents are joined, the point of joining shall be at least 6 inches above the flood-level rim of the highest fixture connected to either branch. When other fixtures discharge above such a branch, each branch shall be provided with a vent.

12.15.3 Vent connections—When the circuit, loop, or relief vent connections are taken off the horizontal

branch, the vent branch connection shall be taken off at vertical angle or from the top of the horizontal branch.

12.16 Pneumatic Ejectors

12.16.1 Relief vents from a pneumatic ejector shall not be connected to a fixture-branch vent but shall be carried separately to a main vent or stack-vent or to the open air.

12.17 Relief Vents

12.17.1 Stacks of more than 10 branch intervals—Soil and waste stacks in buildings having more than 10 branch intervals shall be provided with a relief vent at each tenth interval installed, beginning with the top floor. The size of the relief vent shall be equal to the size of the vent stack to which it connects. The lower end of each relief vent shall connect to the soil or waste stack through a Y below the horizontal branch serving the floor and the upper end shall connect to the vent stack through a Y not less than 3 feet above the floor levels.

12.18 Offsets at an Angle less than 45° From the Horizontal in Buildings of Five or More Stories

12.18.1 Offset vents—Offsets less than 45° from the horizontal, in a soil or waste stack, except as permitted in chapter 11, sec. 11.6, shall comply with paragraphs 12.18.2 and 12.18.3.

12.18.2 Separate venting—Such offsets may be vented as two separate soil or waste stacks, namely, the stack section below the offset and the stack section above the offset.

12.18.3 Offset reliefs—Such offsets may be vented by installing a relief vent as a vertical continuation of the lower section of the stack or as a side vent connected to the lower section between the offset and the next lower fixture or horizontal branch. The upper section of the offset shall be provided with a yoke vent. The diameter of the vents shall be not less than the diameter of the main vent, or of the soil and waste stack, whichever is the smaller.

12.19 Main Vents to Connect at Base

12.19.1 All main vents or vent stacks shall connect full size at their base to the building drain or to the main soil or waste pipe, at or below the lowest fixture branch. All vent pipes shall extend undiminished in size above the roof, or shall be reconnected with the main soil or waste vent.

12.20 Vent Headers

12.20.1 Connections of vents—Stack-vents and vent stacks may be connected into a common vent header at the top of the stacks and then extended to the open air at one point. This header shall be sized in accordance with the requirements of table 12.21.5, the number of units being the sum of all units on all stacks connected thereto, and the developed length being the longest vent length from the intersection at the base of the most distant stack to the vent terminal in the open air as a direct extension of one stack.

12.21 Size and Length of Vents

12.21.1 Length of vent stacks—The length of the vent stack or main vent shall be its developed length

from the lowest connection of the vent system with the soil stack, waste stack, or building drain to the vent stack terminal, if it terminates separately in the open air, or to the connection of the vent stack with the stack-vent, plus the developed length of the stack-vent from the connection to the terminal in the open air, if the two vents are connected together with a single extension to the open air.

12.21.2 Size of individual vents—The diameter of an individual vent shall be not less than 1¼ inches nor less than one-half the diameter of the drain to which it is connected.

12.21.3 Size of relief vent—The diameter of a

relief vent shall be not less than one-half the diameter of the soil or waste branch to which it is connected.

12.21.4 Size of circuit or loop vent—The diameter of a circuit or loop vent shall be not less than one-half the size of the diameter of the horizontal soil or waste branch or the diameter of the vent stack, whichever is the smaller.

12.21.5 Size of vent piping—The size of vent piping shall be determined from its length and the total of fixture units connected thereto, as provided in table 12.21.5. Twenty percent of the total length may be installed in a horizontal position.

Table 12.21.5 SIZE AND LENGTH OF VENTS

Size of soil or waste stack (inches)	Fixture units connected	Diameter of vent required (inches)											
		1¼	1½	2	2½	3	4	5	6	8			
1¼	2	30											
1½	8	50	150										
1½	10	30	100										
2	12	30	75	200									
2	20	26	50	150									
2½	42		30	100	300								
3	10		30	100	200	600							
3	30			60	200	500							
3	60			50	80	400							
4	100			35	100	200	1000						
4	200			30	90	250	900						
4	500			20	70	180	700						
5	200				35	80	350	1000					
5	500				30	70	300	900					
5	1100				20	50	200	700					
6	350				25	50	200	400	1300				
6	620				15	30	125	300	1100				
6	960					24	100	250	1000				
6	1900					20	70	200	700				
8	600						50	150	500	1300			
8	1400							40	100	400	1200		
8	2200							30	80	350	1100		
8	3600							25	60	250	800		
10	1000								75	125	1000		
10	2500								50	100	500		
10	3800								30	80	350		
10	5600								25	60	250		

12.22 (For reference only.)

12.23 Vents Not Required

12.23.1 Vents not required—No vents will be required on a down spout or rain leader trap, a backwater valve, a subsoil catch basin trap, on a 3 inch basement floor drain, or a water closet, provided its drain branches into the house drain on the sewer side at a distance of 5 feet or more from the base of the stack and the branch line to such floor drain or water closet is not more than 12 feet in length.

12.24 Special Waste and Vent Installations

12.24.1 Where permitted—Where unusual design and structural conditions appear to preclude or prevent the conventional installations of plumbing in accord with this code, the administrative authority should be consulted.

CHAPTER 13
STORM DRAINS

13.1 General

13.1.1 Drainage required—Roofs, paved areas, yards, courts, and courtyards, may be drained into a storm sewer system or a combined sewer system where such systems are available and where not prohibited by the administrative authority having jurisdiction.

13.1.2 Prohibited drainage—Storm water shall not be drained into sewers intended for sewage only.

13.1.3 Traps—Leaders or down spouts, when connected to a combined sewer, shall be trapped.

13.1.4 Expansion joints—Expansion joints or sleeves shall be provided where warranted by temperature variations or physical conditions.

13.1.5 Subsoil drain—Where subsoil drains are placed under the cellar or basement floor or are used to surround the outer walls of a building, they

shall be made of open-jointed or horizontally split or perforated clay tile, or perforated bituminized fibre pipe or asbestos cement pipe, not less than 4 inches in diameter. They shall be drained over an open floor drain that is supplied with water and also provided with an approved type of back water valve if subject to flooding. Subsoil drains may discharge into a properly installed sump. Such sumps do not require vents.

13.1.6 Building subdrains - Building subdrains located below the public sewer level shall discharge into a sump or receiving tank the contents of which shall be automatically lifted and discharged into the drainage system as required for building sumps.

13.1.7 Subsoil drainage-No subsoil drainage system shall be installed to drain into a sewer intended for sanitary sewage only unless approval is obtained from the proper local administrative authority.

13.2 Materials

13.2.1 Inside conductors - Conductors placed within a building or run in a vent or pipe shaft shall be of cast iron, galvanized steel, galvanized wrought iron, galvanized ferrous alloys pipe, brass, copper tubing, or lead.

13.2.2 Outside leaders-When outside leaders are of sheet metal and connected with a building storm drain or storm sewer, they shall be connected to a cast iron drain extending above the finish grade, or the sheet metal leader shall be protected against injury.

13.2.3 Underground storm drains-Building storm drains underground, inside the building, shall be of cast iron soil pipe or copper pipe or copper tubing.

13.2.4 Building storm drains-Building storm drains, underground, beneath the building, shall be of cast iron soil pipe or copper pipe or copper tubing.

13.2.5 Building storm sewers-The building storm sewer shall be of cast iron soil pipe, vitrified clay pipe, concrete pipe, bituminized-fibre pipe, or asbestos-cement pipe. Cement mortar joints may be used in clay and cement pipe.

13.3 Traps

13.3.1 Main trap-Storm water drains connected to a combined sewerage system shall be trapped except where the roof or gutter opening is located in accord with the requirements for vent terminals, sec.

12.4.5. One trap may serve several conductors but traps must be set below frost or inside the building.

13.3.2 Material-Storm water traps, when required, shall be of cast iron or copper pipe or copper tubing.

13.3.3 No traps shall be required for storm water drains which are connected to a sewer carrying storm water exclusively.

13.3.4 Traps for individual conductors shall be the same size as the horizontal branch to which they are connected.

13.3.5 Conductor traps shall be so located that an accessible clean-out may be installed on the building side of the trap.

13.4 Conductors and Connections

13.4.1 Conductor pipes shall not be used as soil, waste, or vent pipes, nor shall soil, waste, or vent pipes be used as conductors.

13.4.2 Rain water conductors installed along alleyways, driveways, or other locations where they may be exposed to damage shall be protected by metal guards, recessed into the wall, or constructed from ferrous alloy pipe.

13.5 Roof Drains

13.5.1 Material-Roof drains shall be of cast iron, copper, lead, or other acceptable corrosion-resisting material, securely bolted or screwed to the conductor or leader.

13.5.2 Strainers-All roof areas, except those draining to hanging gutters, shall be equipped with roof drains having strainers.

13.5.3 Flat decks-Roof drain strainers for use on sun decks, parking decks, and similar areas, normally serviced and maintained, may be of the flat surface type, level with the deck.

13.5.4 Roof drain flashings-The connection between roofs and roof drains which pass through the roof and into the interior of the building shall be made watertight by the use of proper flashing material or roof connection.

13.6 Size of Leaders and Storm Drains

13.6.1 Vertical leaders shall be sized on the maximum projected roof area, according to the following table:

Table 13.6.1 SIZE OF VERTICAL LEADERS

Diameter of leader or conductor (1) (inches)	Maximum projected roof area (sq. ft.)	Diameter of leader or conductor (inches)	Maximum projected roof area (sq. ft.)
2	720	5	8650
2½	1300	6	13500
3	2200	8	29000
4	4600		

(1) The equivalent diameter of a square or rectangular leader may be taken as the diameter of that circle which may be inscribed within the cross-sectional area of the leader.

Note-See footnote to table 13.6.2.

13.6.2 Building storm drain-The size of the building storm drain or any of its horizontal branches having a slope of one-half inch or less per foot, shall be based upon the maximum projected roof area to be handled according to the following table:

Table 13.6.2 SIZE OF HORIZONTAL STORM DRAINS

Diameter of drain (inches)	Maximum projected roof area for drains for various slopes		
	1/8 inch sq. ft.	1/4 inch sq. ft.	1/2 inch sq. ft.
3	822	1160	1644
4	1880	2650	3760
5	3340	4720	6680
6	5350	7550	10700
8	11500	16300	23000
10	20700	29200	41400
12	33300	47000	66600
15	59500	84000	119000

13.6.3 Roof gutters—The size of semicircular gutters shall be based on the maximum projected roof area, according to the following table.

Table 13.6.3 SIZE OF GUTTERS

Diameter of gutter (1) (inches)	Maximum projected roof area for gutters of various slopes			
	1/16 inch (sq. ft.)	1/8 inch (sq. ft.)	1/4 inch (sq. ft.)	1/2 inch (sq. ft.)
3	170	240	340	480
4	360	510	720	1020
5	625	880	1250	1770
6	900	1360	1920	2770
7	1380	1950	2760	3900
8	1990	2800	3980	5600
10	3600	5100	7200	10000

(1) Gutters other than semicircular may be used provided they have an equivalent cross-sectional area.

13.7 Size of Combined Drains and Sewers

13.7.1 Conversion of roof area to fixture units of storm drains may be connected to a combined sewer. The drainage area may be converted to equivalent fixture unit loads.

13.7.2 When the total fixture unit load on the combined drain is less than 256 fixture units, the equivalent drainage area in horizontal projection shall be taken as 1000 feet.

13.7.3 When the total fixture unit load exceeds 256 fixture units, each fixture unit shall be considered the equivalent of 3.9 square feet of drainage area.

13.7.4 (For reference only.)

13.8 Values for Continuous Flow

13.8.1 Where there is a continuous or semicontinuous discharge into the building storm drain or building storm sewer, as from a pump, ejector, air-conditioning plant, or similar device, each gallon per minute of such discharge shall be computed as being equivalent to 24 square feet of roof area, based on a 4-inch rainfall.

CHAPTER 14
INSPECTION AND TESTS

14.1 Inspections

14.1.1 New work—All new plumbing work, and

such portions of existing systems as may be affected by new work or any changes, shall be inspected to insure compliance with all the requirements of this code and to assure that the installation and construction of the plumbing system is in accordance with approved plans.

14.2 Notification

14.2.1 Advance notice—It shall be the duty of the holder of a permit to give notice to the administrative authority when plumbing work is ready for test or inspection.

14.2.2 Responsibility—It shall be the duty of the holder of a permit to make sure that the work will stand the test prescribed before giving the notification.

14.2.3 Retesting—If the administrative authority finds that the work will not pass the test, necessary corrections shall be made and the work shall then be resubmitted for test or inspection.

14.2.4 Tests—Tests shall be conducted in the presence of the administrative authority or of his duly appointed representative.

14.3 Plumbing Plans

14.3.1 Examination of plans—All plans and specifications required to be submitted shall be examined by the administrative authority for acceptability under the provisions of this code.

14.4 Violations

14.4.1 Notices of violations shall be mailed or delivered by the administrative authority to the person responsible at the time inspection was made.

14.5 Covering of Work

14.5.1 Requirements—No drainage or plumbing system or part thereof shall be covered until it has been inspected, tested, and accepted as prescribed in this code.

14.5.2 Uncovering—If any building drainage or plumbing system or part thereof which is installed, altered, or repaired, is covered before being inspected, tested, and approved, as prescribed in this code, it shall be uncovered for inspection after notice to uncover the work has been issued to the responsible person by the administrative authority.

14.6 Material and Labor for Tests

14.6.1 The equipment, material, and labor necessary for inspection or tests shall be furnished by the person to whom the permit is issued or by whom inspection is requested.

14.7 Tests of Drainage and Vent Systems

14.7.1 The piping of the plumbing, drainage, and venting systems shall be tested with water or air. After the plumbing fixtures have been set and their traps filled with water, the entire drainage system shall be submitted to a final inspection. The administrative authority may require the removal of any cleanouts, to ascertain if the pressure has reached all parts of the system.

14.8 Methods of Testing Drainage and Vent Systems

14.8.1 Water test—The water test shall be applied to the drainage system either in its entirety or in sections. If applied to the entire system, all openings in the piping shall be tightly closed, except the highest opening, and the system filled with water to point of overflow. If the system is tested in sections, each opening shall be tightly plugged except the highest opening of the section under test, and each section shall be filled with water, but no section shall be tested with less than a 10-foot head of water. In testing successive sections, at least the upper 10 feet of the next preceding section shall be tested, so that no joint or pipe in the building (except the uppermost 10 feet of the system) shall have been submitted to a test of less than a 10-foot head of water. The water shall be kept in the system, or in the portion under test, for at least 15 minutes before inspection starts; the system shall then be tight at all points.

14.8.2 Air test—The air test shall be made by attaching an air compressor testing apparatus to any suitable opening, and, after closing all other inlets and outlets to the system, forcing air into the system until there is a uniform gauge pressure of 5 pounds per square inch or sufficient to balance a column of mercury 10 inches in height. This pressure shall be held without introduction of additional air for a period of at least 15 minutes.

14.9 Building Sewer

14.9.1 Test required—Building sewers shall be tested.

14.9.2 Method—Test shall consist of plugging end of building sewer at point of connection with the public sewer and filling the building sewer with water and testing with not less than a 10-foot head of water.

14.10 Inspection and Tests Not Required

14.10.1 No test or inspection shall be required where a plumbing system, or part thereof, is set up for exhibition purposes and has no connection with a water or drainage system.

14.11 Tests of Water-Supply System

14.11.1 Upon completion of a section or of the entire water-supply system, it shall be tested and proved tight under a water pressure not less than the working pressure under which it is to be used. The water used for tests shall be obtained from a potable source of supply.

14.12 Tests of Interior Leaders or Downspouts

14.12.1 Leaders or downspouts and branches within a building may be tested by water or air in accordance with par. 14.8.1 or 14.8.2.

14.13 Certificate of Approval

14.13.1 Upon satisfactory completion and final tests of the plumbing system, the administrative authority shall keep a permanent record thereof and shall issue a written approval upon request.

14.14 Defective Plumbing

14.14.1 Wherever there is reason to believe that the plumbing system of any building has become defective, it shall be subjected to test or inspection, and any defects found shall be corrected as required in writing by the administrative authority.

All installed plumbing systems and fixtures attached thereto found defective or in an insanitary condition, shall be repaired, renovated, replaced, or removed within 10 days upon written notice from the proper administrative authority. When defective plumbing is found to be dangerous to the health of the occupants of a building or to the patrons of a food establishment, the proper administrative authority shall notify the health officer having jurisdiction, and said health officer shall take immediate steps to protect the health of such occupants or patrons. In the event the proper administrative authority is of the opinion the defect found endangers the public water supply, the defect shall be immediately corrected or the plumbing system disconnected from the public water supply.

The effective date of the foregoing revision shall be March 1, 1956.

[Filed December 28, 1955]

MEDICAL EXAMINERS

Be It Resolved that the Rules and Regulations of the Iowa State Board of Medical Examiners are amended as follows:

Section 1. Amend 1954 Iowa Departmental Rules, page 192, Section "Requirements for Licensure", Subsection 6 by striking from line 6, the words "Department of Health" and inserting in lieu thereof the words "Board of Medical Examiners."

Section 2. Amend 1954 Iowa Departmental Rules, page 192. Section "Rules and Regulations for Conducting Examinations", Subsection 1 by striking from lines 2 and 3 the words "Department of Health" and inserting in lieu thereof the words "Board of Medical Examiners."

Section 3. Further amend 1954 I.D.R. 192, Section "Rules and Regulations for Conducting Examinations", Subsection 2 by striking from line 2 the words "Department of Health" and inserting in lieu thereof the words "Board of Medical Examiners."

Section 4. Further amend 1954 I.D.R. 192, 193, Section "Rules and Regulations for Conducting Examinations", Subsection 5 by striking from lines 10 and 11 the words "Department of Health" and inserting in lieu thereof the words "Board of Medical Examiners".

Section 5. Further amend 1954 I.D.R. 192, 193, Section "Rules and Regulations for Conducting Examinations", Subsection 6-b by striking from lines 1 and 2 and from line 6 the words "Department of Health" and inserting in lieu thereof the words "Board of Medical Examiners".

Section 6. Further amend 1954 I.D.R. 192, 193, "Rules and Regulations for Conducting Examinations", Subsection 9 by striking from line 4 the word "Department" and inserting in lieu thereof the word "Board."

Section 7. Further amend 1954 I.D.R. 192, 193, Section "Rules and Regulations for Conducting Examinations", Subsection 13 by striking from lines 8 and 9 the words "Bacteriology (including Immunology and Parasitology) . . . 10 questions" and from line 12 the words "Medicine . . . 10 questions" and from lines 15 and 16 the words "Public Health (including Hygiene and Medical Jurisprudence) . . . 10 questions" and inserting after and below the words "Obstetrics and Gynecology . . . 10 questions" the words "Theory and Practice of Pediatrics, Medicine and Public Health (including Hygiene and Medical Jurisprudence) . . . 30 questions".

Section 8. Amend 1954 Iowa Departmental Rules,

page 194 "Licensure by Reciprocity Agreement or Interstate Endorsement", Section 1, "General Information", by striking Subsection 3 and inserting in lieu thereof the following:

"3. The Iowa Board of Medical Examiners may accept the certificate of examination granted by the following states in lieu of the examination required for licensure in Iowa:

Alabama	Nevada
Arizona	New Jersey
Arkansas	New Hampshire
California	New Mexico
Colorado	New York
Connecticut	North Carolina
Delaware	North Dakota
Georgia	Ohio
Idaho	Oklahoma
Illinois	Oregon
Indiana	Pennsylvania
Kansas	Rhode Island
Kentucky	South Dakota
Louisiana	Tennessee
Maine	Texas
Maryland	Utah
Massachusetts	Vermont
Michigan	Virginia
Minnesota	Washington
Mississippi	West Virginia
Missouri	Wisconsin
Montana	District of Columbia"
Nebraska	

Section 9. Further amend 1954 I.D.R. 194, "Licensure by Reciprocity Agreement or Interstate Endorsement", Section 2 "Rules and Regulations", Subsection 1 by striking from lines 2 and 3 the words "Department of Health" and inserting in lieu thereof the words "Board of Medical Examiners".

Section 10. Further amend 1954 I.D.R. 194, "Licensure by Reciprocity Agreement or Interstate Endorsement", Section 2 "Rules and Regulations", Subsection 2 by striking from line 9 the words "Department of Health" and inserting in lieu thereof the words "Board of Medical Examiners".

[Filed September 19, 1955]

MERIT SYSTEM COUNCIL

1954 I.D.R. 222; Strike section 5 of Article VIII and insert the following:

Section 5. Temporary Appointments

If an employee is needed for a temporary period, a certification shall be made by the Director of the names of those eligibles, in order of their places on an appropriate register, who have indicated willingness to accept temporary appointment. Certification shall be made in the manner set forth in Article VII. Appointments shall be made in the same manner as prescribed in this Article for probationary appointments. The duration of a temporary appointment shall be limited to the period of the need and in no event shall a temporary appointment continue for more than 6 months in any 12-month period. The acceptance or refusal of a temporary appointment shall not affect an eligible's standing on a register

nor his eligibility for a probationary appointment, and the period of temporary service shall not constitute a part of a probationary period. Successive temporary appointments to the same position shall not exceed six months in any 12-month period.

1954 I.D.R. 227; strike section 7 of Article XIII and insert the following:

Section 7. Reinstatement of Permanent Employees

A person who has been or is a permanent employee and who has resigned, or who has been separated or has been demoted, shall be eligible for reinstatement in the classification held by him at the time of his separation or demotion, or to a position in a lower class, in any agency within a period of time equivalent to the continuous period of his service in the agencies, provided he has been certified by the Director as meeting the current minimum

qualifications as to education and experience of the class to which he is being appointed. Prior to making such certification the Director may require such

employee to pass a qualifying examination. Reinstatement may then be made direct by the appointing authority if there is a suitable vacancy in the agency.

PUBLIC INSTRUCTION DEPARTMENT

Explanatory Information

(All page references in these explanations are to Iowa Departmental Rules, 1954.)

1. 1954 I.D.R. 257, Column 2, change RULES AND REGULATIONS OF BOARD OF EDUCATIONAL EXAMINERS to read: RULES AND REGULATIONS OF BOARD OF PUBLIC INSTRUCTION.

2. 1954 I.D.R. 257, Column 2, CONTENTS, change to read as follows:

CONTENTS

SECTION ONE

Certification of Teachers, Bulletin No. 29, June, 1951.

SECTION TWO

Handbook for Teacher Education Institutions, Bulletin No. 30, June, 1951.

SECTION THREE

Certification and Approval of School Personnel, Bulletin No. 31, June, 1954.

SECTION FOUR

Renewal of Certificates of Those in Service of Armed Forces, Circular No. 124, May 23, 1942.

3. Delete, as no longer effective, all of the text material of SECTION ONE appearing on Pages 257 to 266 inclusive.

4. On Page 266, Column 2, change SECTION TWO to read: SECTION ONE.

5. On Page 287, Column 1, change SECTION THREE to read: SECTION TWO.

6. Include under the heading, SECTION THREE the material entitled, "*Certification and Approval of School Personnel*", Bulletin No. 31, June, 1954.

7. On Page 290, Column 1, beginning with SECTION FOUR, to Page 292, Column 1, delete all of the text material headed SECTION FOUR but not the material headed SECTION FIVE.

8. On Page 292, Column 1, change SECTION FIVE to read: SECTION FOUR.

9. On Page 292, Column 2, delete all of the text material headed SECTION SIX but not the material headed SCHOOL LUNCH DIVISION.

[Filed January 3, 1955]

SECTION THREE

CERTIFICATION AND APPROVAL OF SCHOOL PERSONNEL

Bulletin No. 31

[Filed January 3, 1955]

Regulations Governing the Issuance and Renewal of Teachers' Certificates, and Approval of Certificate Holders to Teach or Serve in Various Subject-Matter Fields or Service Areas

FOREWORD

The Fifty-fifth General Assembly abolished the Board of Educational Examiners and transferred its powers and duties to the State Board of Public Instruction. The Board for Vocational Education was abolished and the State Board of Public Instruction was designated as the State Board for Vocational Education. The sections of the Code which were in conflict with the new law were amended or repealed to effect the general purposes of this law.

Part One of this bulletin presents a new plan for the certification of teachers. Section 257.10, subsection 11, of the new law (Code 1954) authorizes the State Board of Public Instruction to set up such a new plan. This section says that the State Board shall:

"Constitute the board for the certification of administrative, supervisory, and instructional personnel for the public school systems of the state; prescribe types and classes of certificates to be issued, the subjects and fields and positions which such certificates shall cover and determine the requirements for certificates; establish standards for the acceptance of degrees, credits, courses, and other evidences of training and preparation from institutions of higher learning, junior colleges, normal schools, or other training institutions, both public and private, within or without the state, for the certification of their students. The state board shall have and exercise all the powers and perform all the duties imposed upon the board of educational examiners under the provisions of chapter two hundred sixty."

The plan outlined in this bulletin does not announce increased standards for teachers at this time. However, it does provide a new and modernized framework and nomenclature for certificates. It eliminates many types of certificates formerly issued by converting them into equivalent new classes of certificates as described herein. Later, it is anticipated that the standards for issuance of original certificates may be increased to a minimum of four years of college preparation.

Part Two of the bulletin outlines the requirements which must guide school boards and superintendents in approved schools in assigning teachers to subject-matter fields and service areas.

Section 257.18, subsection 13, Code 1954, gives the legal basis for the approval standards outlined in Part Two of this bulletin. This section authorizes the Superintendent of Public Instruction to:

"Formulate standards, regulations, and rules, subject to the approval of the state board, for the approval of all schools and public junior colleges under his supervision; subject to the approval of the board remove for cause, after due investigation and notice, any such school failing to comply with such approval standards, rules and regulations from the approved list; which removal shall, during the period of noncompliance, make such school ineligible for participation in the state distributive funds, and the collection of tuition from nonresidents from other

districts which do not maintain approved high schools." June, 1954

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REQUIREMENTS FOR CERTIFICATE

Chapter I

GENERAL INFORMATION AND REQUIREMENTS

- A. *How to File an Application for an Original Certificate*

Address to Use

1. Address all communications to:
Department of Public Instruction
Division of Teacher Education and Certification
State Office Building
Des Moines 19, Iowa

Transition to New Regulations

2. Students now engaged in preparing for certificates in accordance with Bulletin No. 29, "Certification of Teachers," may complete their programs as scheduled and receive the equivalent new class of certificate as outlined in this bulletin.

Applicants Prepared in Iowa Colleges

3. Certificates are issued only upon application filed on a blank furnished by the Department of Public Instruction available on request or from office of college registrars, superintendents and county superintendents. Applicants must have the recommendation of a designated official of the approved Iowa teacher-education institution where their preparation was completed.

Applicants Prepared in Colleges Outside Iowa

4. Applicants prepared in recognized teacher-education institutions in other states may file applications exactly as in No. 3 above, provided such colleges have filed and received approval of the curricula which they have each prospective applicant for each type of certificate complete.

5. Applicants with four-year degrees prepared in other states in institutions which are accredited by the National Council for Accreditation of Teacher Education are eligible to receive Iowa certificates in accordance with the conditions of the *Reciprocity Agreement of the Central States Conference of State Departments of Education*.¹

¹See APPENDIX for text of the *Reciprocity Agreement of the Central States Conference of State Departments of Education*.

6. Applicants whose situations do not fit those described in the preceding two paragraphs are requested to:

- (1) Write a letter indicating the type of teaching service for which a certificate is desired.
- (2) Enclose complete official transcript or transcripts showing all college preparation.
- (3) Itemize teaching experience, if any.
- (4) List all certificates held in other states, if any.

The materials presented will be evaluated and the applicant will receive a decision as to his eligibility for a certificate, and, if eligible, instructions as to steps to follow in completing the application.

Classification of Certificates and Areas of Endorsement

7. Chapter II shows the classes of certificates available, the length of terms, and the specific services for which each class of certificate may be endorsed. The three areas of endorsement are: (1) teaching or special service, (2) supervision and (3) administration (principals and superintendents).

Fees

8. The fee for all original certificates is \$2.00. The fee for each endorsement added to a certificate except at the time of original issuance or renewal is \$2.00.

Each fee should be made payable to the Superintendent of Public Instruction.

When an application is canceled or not approved, the fee will be refunded.

Transcripts Not Returned

9. All transcripts of applicants who receive certificates become the property of the State of Iowa and are not returned.

Response

10. Upon receipt of application, fee, transcript and other needed materials, the records will be evaluated and the certificate or the notification of any deficiency will be sent.

Adding Endorsements

11. When an application accompanied by the fee is filed, a certificate will be endorsed for additional service at any time provided the applicant has met the current requirements for such endorsement. When an added endorsement is requested on the date of issuance of an original certificate or renewal, no separate fee is required. It is not necessary to return one's present certificate for added endorsements. A new certificate, with expiration date unchanged, but carrying all endorsements—old and new—will be prepared. This new certificate must in turn be registered in the office of the county superintendent of each county in which it is used.

Dating of Certificates

12. Certificates are valid only from and after the date of issuance recorded thereon. All term certificates expire on June 30 of the final year of the term for which they are issued and each fraction of a year during the term of a certificate counts as a full year. The service authorized by each endorsement on a certificate may legally be performed only from and after the date of each such endorsement.

B. Requirements Applying to Every Applicant

Age, Physical Competence, and Moral Fitness

1. In addition to meeting the standards prescribed in this bulletin, applicants for certificates must be eighteen years of age or over, and physically competent and morally fit to teach.

Recency of Preparation

2. Any applicant who meets the preparation and experience requirements for a permanent professional certificate shall be immediately eligible for that certificate without regard to the recency of that preparation or experience.

Any applicant who meets the preparation requirements for an original professional certificate, but who has had less than 8 months' teaching experience during the ten-year period immediately preceding the date of application for such certificate, must have completed at least 6 additional semester hours of credit in an accredited institution within the said ten-year period, such credit to be in addition to meeting the specific requirements for the type of certificate desired.

Any applicant who meets the preparation requirements for an original preprofessional certificate must satisfy the same conditions regarding recency of preparation as applicants for the original professional certificate except that the additional preparation required must be completed within the five-year period immediately preceding the date of application for the certificate.

Where recent credits are required, they should be taken in professional education or in the applicant's area or field of specialization. When an applicant qualifies for the certificate desired with the exception of having had recent preparation as herein defined, a temporary certificate, valid for one year, will be issued.

[Filed October 6, 1955]

Graduation from Approved Institutions

3 a. Iowa Colleges

Certificates are issued on records showing graduation from teacher-education curricula in Iowa colleges approved by the State Board of Public Instruction for the type of certification and endorsement(s) sought.

b. Colleges in Other States

Certificates are issued on records showing graduation from teacher-education curricula in colleges in other states which are members of the regional accrediting agencies of the territories in which they are located, or which are accredited by the National Council for Accreditation of Teacher Education, provided such records show that the Iowa requirements have been met.

c. Certificates are issued to applicants with four-year degrees granted by colleges in other states which are accredited by the National Council for Accreditation of Teacher Education, provided the states in which such colleges are located are signatory to the *Reciprocity Agreement of the Central States Conference of State Departments of Education*,¹ provided the applicants meet the conditions of the agreement.

Evidence of Success of Experience

4. Every experienced teacher applying for a

¹See APPENDIX for text of the *Reciprocity Agreement of the Central States Conference of State Departments of Education*.

certificate must file evidence on forms provided showing that such experience was successful. The applicant must show also that—if legally required for the position held—an appropriate certificate authorizing such experience was held in the state in which such experience occurred.

Recommendation of Applicant by Institution

5. Each application for a certificate or endorsement thereof must carry the recommendation of the institution where the required program of preparation was completed.

American History or Government

6. Two semester hours of credit in American history or government are required for all certificates. Where an applicant qualifies for the certificate desired with the exception of this credit, a temporary certificate, valid for one year, will be issued.

In lieu of 2 semester hours of college credit in American history or government, the applicant may present evidence certified by the registrar of an accredited institution showing that said applicant has passed a special written examination in one of these subjects.

Standards for Approval

7. Two sets of standards which teachers must meet are in force at all times. The first set of standards gives the requirements for teachers' certificates and the services authorized by the endorsements appearing on them. This first set of standards appears in Part One of this bulletin.

The second set of standards, which appears in Part Two of this bulletin, governs the specific subjects and services to which teachers in schools approved by the Department of Public Instruction must be assigned. These standards are referred to as "approval standards."

C. Definition of Recognized Institution

Iowa Colleges

1. All programs of teacher education and the Iowa colleges offering these programs must be approved by the State Board of Public Instruction according to standards established by this Board.

Colleges in Other States

2. Programs of teacher education of colleges in other states are recognized to the extent that they are equivalent to Iowa's requirements for certificates, provided these colleges are members of the regional accrediting agencies of the territories in which they are located, or are accredited by the National Council For Accreditation of Teacher Education.

Validation of Credit from Nonaccredited Institution

3. Applicants, prepared at a college not accredited as defined herein, must subsequently complete 6 semester hours of college credit of average quality in residence at an accredited college. This 6 semester hours of credit must be in graduate-level courses when the certificate involved requires a bachelor's degree. This credit must include at least one course in professional education related to the type of teaching service authorized by the certificate desired.

While the accredited institutions at which the additional 6 semester hours of credit is completed will be given the opportunity to supply information concerning such applicants, the nonaccredited institu-

tions originally preparing such applicants will be asked to assume the chief responsibility for recommending them.

Where an applicant qualifies for the certificate desired with the exception of having completed 6 semester hours of validating credit as defined herein, a temporary certificate, valid for one year, will be issued.

Applicants with Experience

4. Applicants, prepared at a college not accredited as defined herein, who hold regular term certificates issued by the state in which the college is located and who have had one year of successful teaching experience in that state, will be exempted from taking the validating credit outlined in No. 3 above.

D. How to Secure Endorsement of Professional Certificate for Both Elementary- and Secondary-School Teaching

Elementary to Secondary

1. Holders of professional or permanent professional certificates endorsed for elementary-school teaching may secure endorsement for secondary-school teaching also by completing 8 semester hours of credit strictly in the field of secondary-school professional education, including at least 3 semester hours in secondary-school methods of teaching, in an institution acceptable to the State Board of Public Instruction for offering the curriculum leading to the secondary endorsement.

Secondary to Elementary

2. Holders of professional or permanent professional certificates endorsed for secondary-school teaching may secure endorsement for elementary-school teaching also by completing 8 semester hours of credit strictly in the field of elementary-school professional education,¹ including at least 3 semester hours in elementary-school methods of teaching, in an institution acceptable to the State Board of Public Instruction for offering the curriculum leading to the elementary endorsement.

E. Positions for Which Certificates Are Required

Public School Positions

1. The law, Code of Iowa, 1954, Section 260.6, stipulates, "Every person employed as an administrator, supervisor, or teacher in the public schools shall hold a certificate valid for the type of position in which he is employed."

Private School Teaching

2. The law, Code of Iowa, 1954, Section 299.1, specifies that children of compulsory school age must either attend some public school or "upon equivalent instruction by a certified teacher elsewhere."

Registration of Certificate

3. A contract for teaching in a public school in this state is void unless the teacher holds an Iowa certificate which has been registered in the office of the county superintendent. The law, Code of

¹Courses in geography, music, art and arithmetic are regarded as content courses, not as courses in elementary-school professional education. Courses typical of those which are regarded as being strictly in the field of elementary-school professional education are illustrated by the following methods of teaching arithmetic, methods of teaching social studies, the teaching of reading, elementary-school supervision, and child growth and development.

Iowa, 1954, Section 280.20, includes the following statement:

"All diplomas and certificates shall be valid in any county when registered therein, and no person shall teach in any public school whose certificate has not been registered with the county superintendent of the county in which the school is located, provided that whenever there is a sufficient number of holders of advanced and standard elementary certificates available to supply the elementary schools in any county it shall not be incumbent upon the county superintendent to register limited elementary certificates."

Uncertificated Teaching Prohibited

4. It is the duty of the county superintendent to order to be closed any public school or schoolroom taught by any teacher not certificated as required by law. Code of Iowa, 1954, Section 273.18, subsection 24, requires the county superintendent to:

"Order to be closed, any public school or schoolroom taught by any teacher not certified as required by law. If his order is not immediately obeyed, he shall enforce the same against the teacher and the school board by an action for a mandatory injunction in a court of competent jurisdiction."

Compensation for Uncertificated Teaching Prohibited

5. Under Iowa law, Code of Iowa, 1954, Section 294.1, no compensation shall be recovered by a teacher for service rendered while without a certificate.

F. Standards for Residence, Correspondence and Extension Study

Definition of Terms

1. Residence study is interpreted by the State Board of Public Instruction to be study in which the class attendance is on the campus of the institution or in an approved branch school established by the institution which grants the credits for such study. Extension study shall be interpreted as that which is associated with attendance of off-campus classes except where such classes are in an approved branch school. Correspondence study shall be interpreted as that which takes place off campus and which involves no class attendance.

Standards for Residence Study

2. Under Iowa law, Code of Iowa, 1954, Sections 504.12 and 504.13, at least one academic year of residence work must have been completed at the institution which grants an academic degree.

For certification purposes it may consist of one academic year; of not less than 30 weeks if distributed among 3 summer sessions; of 24 weeks if distributed among 4 summer sessions.

At least 20 semester hours of any accredited two-year course must be completed in residence at the institution issuing the record certifying to the completion of such course.

Standards for Correspondence and Extension Study [Amendment filed October 6, 1955]

3. A teacher employed full time may apply toward an original certificate not more than 12 semester hours of credit earned by any method during the regular school year of nine months.

Not more than one-fourth of any accredited two- or four-year course may be taken under projected

registration, correspondence study, and extension classes: provided that an experienced teacher who is following a two-year curriculum leading to a preprofessional certificate will not be subject to this standard if the following conditions are met: (1) the credits in excess of 15 semester hours shall have been completed in a class and not by correspondence study, (2) the institution certifying to the completion of the two-year elementary teacher-education curriculum shall have had this student in residence classes for at least 20 semester hours of the work included in such curriculum.

G. Standards for Holders of Baccalaureate Degrees Desiring to Complete Work in Professional Education Required for Certificates

Persons Without any Courses in Professional Education

1. Persons holding baccalaureate degrees from accredited institutions, without having begun a program of professional education prior to the securing of such degrees, who desire to qualify for original certificates based on college degrees may secure certificates by completing the specific courses required in an institution approved for teacher education leading to a professional certificate. Such persons must complete the required work in residence. This residence work must extend over a period of at least twenty-two weeks.

Persons With Partially Completed Programs of Professional Education

2. College graduates who partially completed teacher-education programs before securing their degrees, may complete their work at the institution from which they were graduated without meeting the additional residence requirement.

H. Conversion or Exchange of Expired Old-Type Iowa State Certificates¹

Old-Type Certificate Defined

1. Prior to June 30, 1935, authorization to teach known as "state certificates" were issued. These certificates were designated as first-grade state certificates when issued on the basis of four-year college degrees. When issued on the basis of two years of college preparation, they were designated either as second- or third-grade state certificates.

Equivalent New Classes of Certificate Available

2. Holders of expired first-grade state certificates may, upon meeting requirements, exchange them for the professional certificate described in Chapter II of this bulletin. The endorsement will be for secondary-school teaching when the original preparation was at that level. If the original preparation was in the elementary-school field, the endorsement will be for elementary-school teaching.

3. Holders of expired second- or third-grade state certificates may, upon meeting requirements, exchange them for the preprofessional certificate described in Chapter II of this bulletin. The endorsement will always be for elementary-school teaching.

Requirements for Exchange

4. Eight semester hours of credit must be com-

¹For information regarding conversion of other types of existing certificates, see Chapter IV.

pleted in an approved college within the five-year period immediately preceding the date of application for exchange. At least 3 semester hours of this total must be completed in professional education related to the endorsement to appear on the certificate.

I. Acceptance of Teaching Experience in Lieu of Student Teaching

Amount of Experience

1. Applicants for certificates may present evidence of five years' successful teaching experience in the type of work authorized by the endorsement to appear on the certificate sought in lieu of the credits in student teaching required for such endorsement, provided the three conditions outlined in the next paragraph are met.

Conditions to be Met

2. (1) The five years of experience to be substituted for student teaching shall have been gained in any state on a valid certificate other than an emergency certificate, (2) a corresponding number of semester hours of credit is presented in other education courses, and (3) the institution recommending the applicant for such a certificate is agreeable to the substitution.

J. Miscellaneous Information

Extension of Certificate Due to Military Service

1. The expiration date of the certificate of a teacher who is called into military service is extended for that period of time for which said teacher is in military service, provided that said teacher applies to the State Department of Public Instruction for such extension within one year after honorable discharge from military service has been secured, or on or before the date of expiration of his certificate, even though that date should be more than twelve months after the date of honorable discharge.

Certificates for Exchange Teachers

2. The State Board of Public Instruction is authorized, Section 260.10, Code 1954, to issue a certificate to an exchange teacher from another state or country when such teacher has the qualifications equivalent to the regular teacher employed by the board and who is serving as the exchange teacher.

The State Board has authorized the issuance of a temporary certificate valid for one year, to such exchange teachers. Employing officials participating in arrangements for the exchange of teachers should correspond with the Division of Teacher Education and Certification of the Department of Public Instruction for instructions to be followed by the incoming exchange teacher in order to comply with the conditions of the law referred to in the preceding paragraph.

Revocation

3. Any diploma or certificate is revocable by the State Board of Public Instruction for any cause which would have authorized or required a refusal to grant the same.

The certificate of any teacher employed in a given county is revocable by the county superintendent when, in his judgment, there is proper cause for the revocation of said certificate or when com-

plaint is filed supported by affidavits charging incompetency, immorality, intemperance, cruelty, or general neglect of the business of the school.

The procedure for the trial before the county superintendent and the appeal to the superintendent of public instruction is set forth in Code of Iowa, 1954, Sections 260.24, 260.25, and 260.26.

Requirements Tentative

4. The minimum requirements set forth in this bulletin are to be considered as tentative in nature and subject to revision from time to time.

Chapter II

CLASSIFICATION OF CERTIFICATES¹

The teachers' certificates available are grouped into five major classes. The various types of specific services which each teacher is authorized to perform are indicated by one or more endorsements² on the certificate held.

The classes of certificates are:

A. PERMANENT PROFESSIONAL CERTIFICATE

Valid throughout lifetime of holder except when revoked for cause

B. PROFESSIONAL CERTIFICATE

Valid for ten-year term and renewable according to prescribed conditions

C. PREPROFESSIONAL CERTIFICATE

Valid for six-year term and renewable according to prescribed conditions

D. SUBSTITUTE CERTIFICATE

Valid for two-year term, but, except as authorized by the Department of Public Instruction by written statement, not to exceed ninety (90) full days of teaching in any one academic year and renewable according to prescribed conditions

E. TEMPORARY CERTIFICATES

Valid for one-year term

A. Permanent Professional Certificate

1. Validity

The permanent professional certificate shall be valid throughout the lifetime of the holder except when revoked for cause, and for service as indicated by the endorsement or endorsements appearing thereon.

2. Endorsements Available

This certificate shall have exactly the same endorsement or endorsements available on the professional certificate which every person applying for a permanent professional certificate must first have had. Additional endorsements may be made at any time that the requirements for them have been met. (See B. 2, below.)

¹See Chapter III for information as to the content of the preparation needed for each of the various classes of certificates.

²Except for certificates endorsed for elementary-secondary-school teaching in specified subjects, Iowa certificates give "blanket" authorization to teach any subject in the grades indicated by the endorsements. However, schools, in order to be approved by the Department of Public Instruction, must assign duties to their teachers in accordance with the approval standards outlined in Part Two of this bulletin.

3. Requirements

The holder of a professional certificate who has had four years of successful experience and 30 semester hours of approved preparation beyond the baccalaureate degree shall be eligible to receive the permanent professional certificate.

[Amendment filed October 6, 1955]

B. Professional Certificate**1. Validity**

The professional certificate shall be valid for a term of ten years, and for service as indicated by the endorsement or endorsements appearing thereon. It shall be renewable according to conditions prescribed in this bulletin.¹

2. Endorsements Available**a. Elementary****(1) Type of Service Authorized**

Authorization to teach in kindergarten and grades one through nine

(2) Requirements

Four years of approved college preparation and a baccalaureate degree from a recognized institution

b. Secondary**(1) Type of Service Authorized**

Authorization to teach in grades seven through fourteen²

(2) Requirements

Four years of approved college preparation and a baccalaureate degree from a recognized institution

c. Elementary-Secondary**(1) Type of Service Authorized**

Authorization to teach only in special subjects or to serve in special service areas in kindergarten and grades one through fourteen

(a) Special Subjects for Which Endorsements are Available

Art, industrial arts, music, and physical education

(b) Special Service Areas for Which Endorsements are Available

1' Librarian

2' Education of Exceptional Children (Special Education)

a' Children who are maladjusted or retarded whether mentally-handicapped or gifted or of disturbed personality

b' Children who are crippled or of low vitality

c' Children in need of speech correction

d' Children who are deaf or hard-of-hearing

e' Children who are blind or partially-sighted

f' Service as school psychologist

3' Service as public school health nurse

(2) Requirements

Four years of approved college preparation and a baccalaureate degree from a recognized institution.

d. Elementary-School Supervision**(1) Type of Service Authorized**

Authorization to serve as a supervisor or teacher in the kindergarten and in grades one through nine

¹See Chapter V.

²Grades thirteen and fourteen are junior college grades.

(2) Requirements

Applicant must have met the requirements for endorsement as an elementary-school teacher and, in addition thereto, have completed 20 semester hours of approved graduate credit and have had two years of successful teaching experience

e. Elementary-Secondary-School Supervision**(1) Type of Service Authorized**

Authorization to serve only as a supervisor or teacher in special subjects or special service areas in kindergarten and grades one through fourteen

Note: For a list of special subjects and special service areas, see B.2.c. (1) (a) and (b), above.

(2) Requirements

Applicant must have met the requirement for endorsement as an elementary-secondary teacher in the special subject or special service area in which supervision is to be done,¹ and in addition thereto, have completed 20 semester hours of approved graduate credit and have two years of successful teaching experience

f. Elementary-School Principal**(1) Type of Service Authorized**

Authorization to serve as a principal, supervisor or teacher in any elementary school through grade nine

(2) Requirements

Applicant must have met the requirements for a professional certificate with endorsement as an elementary-school teacher, and in addition thereto, have completed 20 semester hours of approved graduate credit and have had two years of successful teaching experience

g. Secondary-School Principal**(1) Type of Service Authorized**

Authorization to serve as a principal, supervisor or teacher in any secondary school through grade fourteen

(2) Requirements

Applicant must have met the requirements for a professional certificate with endorsement as a secondary-school teacher, and in addition thereto, have completed 20 semester hours of approved graduate credit and have had two years of successful teaching experience

h. Superintendent**(1) Type of Service Authorized**

Authorization to serve as county superintendent, or as superintendent, principal, supervisor or teacher in any elementary or secondary school through grade fourteen

(2) Requirements**(a) Standard Preparation**

Applicant must have met the requirements for a professional certificate with endorsement as a secondary-school teacher, an elementary-school teacher or as an elementary-secondary-school teacher; and in addition thereto, have completed an approved program of preparation, have been awarded a master's degree by a recognized institution, and have had four years of successful teaching experience

(b) Advanced Preparation

Same requirements as for standard preparation plus 30 semester hours of approved graduate preparation beyond the master's degree

⁴A person holding a professional certificate who desires authorization for elementary-secondary-school supervision in special education, must have met the requirements for endorsement in only one area of the education of exceptional children.

C. Preprofessional Certificate

1. Validity

The preprofessional certificate shall be valid for a term of six years, and for service as indicated by the endorsement or endorsements appearing thereon. It shall be renewable according to conditions prescribed in this bulletin.¹

2. Endorsements Available

a. Elementary

(1) Type of Service Authorized

Authorization to teach in kindergarten and grades one through nine

(2) Requirements

(a) On Less Than a Degree

Two years (60 semester hours) of approved college preparation in a recognized institution

(b) On Baccalaureate Degree

The holder of a baccalaureate degree who has been issued a temporary certificate in accordance with the requirements, "E. Temporary Certificate," 3.c., and has had one year of successful experience will be granted the preprofessional certificate upon the completion of 8 semester hours of additional preparation in elementary-school professional education in residence as approved by the certifying institution.

b. Secondary (Trade and Industrial Classes)

(1) Type of Service Authorized

Authorization only to teach the specific subject or subjects designated in the recommendation in grades nine through twelve

(2) Requirements

Recommendation as to competence in designated subject or subjects made by Director of Division of Vocational Education of Iowa Department of Public Instruction

c. Elementary-Secondary (Not Available to New Applicants)

(1) Teaching Service Authorized

Authorization to teach the specified subject or subjects in kindergarten and grades one through fourteen.

(2) Requirements

Applicant must be holder of a special subject certificate issued in former years which is in force or for which current renewal requirements have been met.

D. Substitute Certificate

1. Validity

The substitute certificate shall be valid for a six-year term, and for the same services authorized by Iowa or Non-Iowa certificate (exclusive of emergency or temporary certificate) once held by the applicant. It shall be valid only for those positions in which a regularly employed, certificated teacher actually began the school year. It shall be valid for not more than 90 days of full-time teaching during any single school year except that an appropriate supervisor in the Department of Public Instruction may, by written statement, authorize the holder of such a certificate to teach in excess of the 90-day period when, in his judgment, the best interests of the pupils would be served thereby. In such an event, the said substitute teacher shall not occupy the

¹See Chapter V.

position beyond the close of the current school year.

2. Endorsements Available

Endorsements on a substitute certificate shall be exactly the same as those to which the applicant would be entitled if a term certificate (equivalent to the type of certificate once held) were issued to the applicant.

3. Requirements

The applicant for a substitute certificate must once have held an Iowa or Non-Iowa certificate (exclusive of emergency or temporary certificate) which, by meeting current renewal requirements in force in the state of issue, could again be issued for a term of years.

E. Temporary Certificate

1. Validity

The temporary certificate shall be valid for a one-year term and for service as indicated by the endorsement or endorsements appearing thereon.

2. Endorsements Available

This certificate shall be endorsed in a manner similar to permanent professional, professional and preprofessional certificates in accordance with the type of preparation completed.

3. Requirements

a. Based on Expired Iowa Certificate, Exclusive of Emergency or One-Year Special Certificate

The holder of an expired Iowa certificate (exclusive of emergency or one-year special certificate), who has had one year (8 months) of successful teaching experience, shall be eligible to receive the temporary certificate upon application accompanied by recommendation of a superintendent or county superintendent. This certificate shall be endorsed for the type of service authorized by the expired certificate on which it is based. This certificate is nonrenewable. See Chapter V for requirements for renewal of Iowa certificate once held.

b. Based on Eligibility for a Professional or Preprofessional Certificate Except for Defined Deficiencies Outlined in Chapter I

This certificate is nonrenewable.

c. Based on Fifty Semester hours of Specified College Credit

This certificate is available only to an applicant who has never had an Iowa teacher's certificate. It requires 50 semester hours of college credit with 8 strictly in elementary-school professional education including 3 in elementary-school methods. The applicant shall have completed at least 6 semester hours of credit within the five-year period immediately preceding the date of the issuance of the certificate. It shall give the holder authorization to teach in kindergarten and grades one through nine.

d. Based on Administrative Decision

The Superintendent of Public Instruction is authorized to issue the temporary certificate to applicants whose services are needed to fill positions in specific schools in emergency situations.

The applicant shall be recommended by the approved college where the most recent preparation was completed.

This certificate will be renewable not to exceed six times for one-year terms upon the completion of 8

semester hours of credit each year leading toward completion of requirements for a preprofessional or

professional certificate, provided that teaching experience continues to be successful.

SUMMARY OF CLASSES OF CERTIFICATES

Classes of Certificates	Endorsements Available on Each Class of Certificate	College Preparation and Experience Required
<p>1. PERMANENT PROFESSIONAL CERTIFICATE Valid throughout lifetime of holder except when revoked for cause</p>	<p>Same as for Professional Certificate</p>	<p>Same as for corresponding endorsements available on professional certificate plus four years of successful experience and 30 semester hours of approved preparation beyond the baccalaureate degree</p>
<p>2. PROFESSIONAL CERTIFICATE Valid for ten-year term and renewable according to prescribed conditions</p>	<p>1. Elementary 2. Secondary 3. Elementary-Secondary in Specified Subjects or Areas Only 4. Supervision as Specified 5. Elementary-School Principal 6. Secondary-School Principal 7. Superintendent (Standard Preparation) 8. Superintendent (Advanced Preparation)</p>	<p>1. Four years of preparation—no experience 2. Four years of preparation—no experience 3. Four years of preparation—no experience 4. Four years plus 20 semester hours of graduate work and two years of successful teaching experience 5. Four years plus 20 semester hours of graduate work and two years of successful teaching experience 6. Four years plus 20 semester hours of graduate work and two years of successful teaching experience 7. Five years including master's degree, and four years of successful teaching experience 8. Six years including master's degree, and four years of successful teaching experience</p>
<p>3. PREPROFESSIONAL CERTIFICATE Valid for six-year term and renewable according to prescribed conditions</p>	<p>1. Elementary 2. Secondary 3. Elementary-Secondary</p>	<p>1. Two years of preparation or conversion of certificate already held in accordance with conditions specified—no experience 2. Available only to teachers in trade and industrial classes and to teachers holding old-type special certificates subject to conversion—no experience 3. Available only to teachers holding old-type special certificates subject to conversion—no experience</p>
<p>4. SUBSTITUTE CERTIFICATE Valid for six-year term, but, except as authorized by the Department of Public Instruction by written statement, not to exceed ninety (90) full days of teaching in any one academic year and renewable according to prescribed conditions</p>	<p>Same as authorized by regular certificate and subject approval once held</p>	
<p>5. TEMPORARY CERTIFICATE Valid for one-year term</p>	<p>As authorized herein or by State Board of Public Instruction in periodic special announcements as needed</p>	<p>As authorized herein or by State Board of Public Instruction in periodic special announcements as needed</p>

Chapter III APPROVAL OF INSTITUTIONS AND TEACHER EDUCATION PROGRAMS

Chapter II presents the teacher certification framework which has been adopted for Iowa by the State Board of Public Instruction.

A. Advisory Committee on Teacher Education and Certification

As a matter of policy, the State Board has not set up a rigidly specified curriculum for the preparation of teachers in any field. It has authorized the Superintendent of Public Instruction to appoint an Advisory Committee on Teacher Education and Certification. This committee will make recommendations regarding the content of each of the various programs of preparation for consideration by the State Board. This committee will be a recommending body only. The final legal authority rests with the Board.

The State Board has stipulated that the Advisory Committee shall organize its recommendations under four categories:

1. Academic Work in General Education Needed by All Teachers
2. Academic Preparation Needed for Secondary- or Elementary-Secondary-School Teachers in Their Chosen Teaching Fields, and Certain Subjects Essential in the Preparation of Elementary-School Teachers
3. Preparation in Education and Psychology Courses Including Teaching Under Supervision
4. Student Selection and Guidance

The State Board has further stipulated that the Advisory Committee shall organize its recommendations in such a manner that considerable room will be left for institutional initiative in the methods of preparing teachers. Experimentation with promising programs for improved preparation of teachers is encouraged by the State Board.

B. Approval of Current Programs During Transition Period

Bulletin No. 29, "Certification of Teachers," sets forth the requirements which students now preparing to teach in Iowa are following. Students meeting these requirements will be eligible to receive an equivalent certificate of the type described in Chapter II of this new Bulletin No. 31.¹

Bulletin No. 29 will be honored for original certification until the work of the Advisory Committee has been completed and the State Board has taken action. Thus, the transition to the new curricula will not cause any dislocations. Institutions now approved for offering the programs of preparation as outlined in Bulletin No. 29 will continue to be approved during this transition period.

Bulletin No. 30, "Handbook for Teacher Education Institutions," will be revised. It will include the broad framework to be followed by each Iowa²

¹See Chapter IV to determine the new class of certificate which is equivalent to each certificate described in Bulletin No. 29.

²See Chapter I for information concerning certification of applicants prepared in institutions outside Iowa.

teacher-education institution in preparing teachers for each class of certificates and for the various endorsements available showing the types of service authorized. Students, who begin programs of preparation after the institution which they are attending has begun to operate new programs in accordance with the pattern included in the revised Bulletin No. 30, will not be permitted to obtain certificates in accordance with the "old standards" given in Bulletin No. 29. This bulletin will be furnished to each teacher-education institution and students, in turn, will receive their guidance as to the courses to be pursued from the officials at the college they have chosen. Then, when a student has completed the preparation and has been recommended by the college, the appropriate certificate with one or more endorsements will be available.

C. Approval of Revised Programs

Each revised program of teacher preparation leading to each class of certificate and each endorsement must be submitted to and approved by the State Board of Public Instruction. Every institution must submit its revised program or programs within a period not more than two years following the release of the revised Bulletin No. 30.

The State Board will take action regarding the approval of programs submitted by each institution after the report of a reviewing committee designated by the Superintendent of Public Instruction has been submitted. In addition to appropriate members of the staff of the Department of Public Instruction, the reviewing committee shall include representatives of colleges which prepare teachers and of the teaching profession. When a college contemplates major revisions in one or more of its approved programs such revisions may be announced and initiated only after having been approved by the State Board.

Further information and details as to procedure will appear in Bulletin No. 30 (Revised), "Handbook for Teacher Education Institutions."

Chapter IV

CONVERSION OF EXISTING CERTIFICATES TO EQUIVALENT NEW CLASSES OF CERTIFICATES¹

The State Board of Public Instruction has authorized the conversion of all existing certificates to the equivalent new classes of certificates outlined in Chapter II.

¹(a) Students now preparing for original certificates in accordance with Bulletin No. 29 will be issued equivalent new classes of certificates consistent with the conversion plan herein outlined. See Chapter II for information relative to the new classes of certificates and the endorsements available on them.

(b) Teachers with certificates in force must have met the requirements for the renewal of such certificates in order to be eligible to convert them into equivalent professional or preprofessional certificates.

(c) Applications for conversion are acceptable within twelve (12) months prior to expiration of certificates now in force.

(d) Permanent professional certificates are immediately available to qualified applicants.

The following tables summarize the manner in which these conversions will be made:

<i>Existing Certificates</i>	<i>Equivalent New Certificates</i>
<ol style="list-style-type: none"> 1. Life certificate where holder has 30 semester hours of credit beyond baccalaureate degree 2. All other life certificates 3. All term certificates in force and based on college degrees¹ <ol style="list-style-type: none"> a. Names of Certificates Involved <ol style="list-style-type: none"> (1) Superintendents' certificates (2) Principals' certificates (3) Supervisors' certificates (4) Advanced elementary certificates (5) Standard secondary certificates (6) Advanced secondary certificates (7) Special certificates, exclusive of one-year special certificates 4. All term certificates in force and based on less than college degrees <ol style="list-style-type: none"> a. Names of Certificates Involved <ol style="list-style-type: none"> (1) High school normal training certificates (2) Uniform county certificates (3) Standard elementary certificates (4) Special certificates, exclusive of one-year special certificates 5. All holders of expired certificates 	<ol style="list-style-type: none"> 1. Permanent professional certificates 2. No conversion necessary unless lapsed; then eligible for conversion to equivalent new class of certificate on meeting reinstatement requirements 3. Professional certificate, or when conditions are met, permanent professional certificate. 4. Preprofessional certificate 5. Temporary certificate, also equivalent new class certificate when requirements for renewal or exchange have been met

¹Although some certificates named in this category were issued in former years in exchange for old-type certificates based on less than college degrees, the experienced holders of such certificates are always given the same renewal or conversion privileges as younger teachers who secured these certificates on the basis of degrees.

Chapter V REQUIREMENTS FOR RENEWAL OF TEACHERS' CERTIFICATES

A. Miscellaneous Requirements

1. Application Forms for Renewal

Application forms for renewal of certificates may be secured from the Department of Public Instruction, registrars of Iowa Colleges, superintendents and county superintendents.

2. Fees

The fee for the term renewal of a certificate is \$2.00; for a life renewal, \$5.00. Fees should be sent to the Department of Public Instruction made payable to the Superintendent of Public Instruction.

3. When to File Application for Renewal of Certificate

The application and fee for the renewal of a certificate may be filed as early as twelve months prior to expiration date.

4. Where Credits for Renewal Must be Taken

Credits earned for the renewal of certificates must be completed in an institution approved by the State Board of Public Instruction. Teachers with 60 or more semester hours of credit on the date of registration for courses to be used for certificate renewal must earn the credits in an approved *senior* college.

5. Recency of Credits for Renewal

If a certificate is renewed at date of expiration, the credits presented for the renewal of the certificate are acceptable, if earned during the term of the certificate. If a certificate is not renewed at date of

expiration, the credits presented for its renewal must have been completed within the five-year period immediately preceding the date of application for the renewal.

6. Records of Experience

Statements from school officials under whom an applicant has taught are required for renewal of certificates. Appropriate forms for this purpose are provided by the State Board of Public Instruction.

Applicants who have not completed the minimum experience requirements to combine with college credits for the renewal of a certificate and who present additional college credits in lieu of such experience must also file statements from school administrators for such experience as they may have had during the term of the certificate being offered for renewal.

7. Evidence of Continued Fitness for Teaching

Such evidence as the State Board of Public Instruction may require showing continued physical and mental health, and moral fitness sufficient for work in the schools must be presented.

8. Professional Spirit—Evidence Required.

A person renewing a certificate is required to present such evidence as the State Board of Public Instruction may require showing professional spirit.

The State Board has defined the evidence of professional spirit as follows:

a. Completion of additional college credits as specified since the date of issuance of certificate being offered for renewal

b. Adherence to the Code of Ethics for Teachers

as adopted by the National Education Association and the Iowa State Education Association

c. Attendance at and co-operative participation in institutes and teachers' meetings called by school officials

d. Assumption of responsibility for keeping one's own teacher's certificate in force and registered as required by law as long as employed in school work

e. Refusal to accept a position for which one is not qualified

f. Refusal to aid and abet in any manner the continuance in service of any teacher known to be ineligible for a teacher's certificate

9. Renewal Requirements Subject to Change

Renewal requirements are subject to change. The holder of a certificate is responsible for keeping himself informed regarding changes in requirements. While all such changes are widely publicized by the Department of Public Instruction, it is not possible to inform each certificate holder directly whenever such changes are adopted.

All changes in requirements are distributed among city and county superintendents, and college and university departments of education in Iowa. They are also available to any person or institution upon request.

B. Term Renewal Requirements¹

1. Certificates Issued on College Degrees, or in Exchange for Old-Type Certificates Which Were Based on College Degrees

a. Names of Certificates Involved

- (1) Professional certificates
- (2) Superintendents' certificates
- (3) Principals' certificates
- (4) Supervisors' certificates
- (5) Advanced elementary certificates
- (6) Standard secondary certificates
- (7) Advanced secondary certificates
- (8) Special certificates, exclusive of one-year certificates

When renewal requirements for these certificates are met, they will be converted to professional certificates

b. General Requirements

Every person renewing a certificate based on a college degree should complete the required college credits in courses related to the increase in competence to do the type of service covered by the certificate being offered for renewal

c. Renewal Requirements—Additional Preparation and Experience

Successful experience in teaching during the term of the certificate as judged by analysis of evidence filed concerning all such experience, but totaling at least 8 months; and, in addition thereto, 6 semester hours of credit earned since the date of issuance of the certificate

In lieu of the above experience and credit: 8 semester hours of additional college credit.

2. Certificates Issued on Less Than College Degrees, or in Exchange for Old-Type Certificates Which Were Based on Less Than College Degrees

¹Term renewal requirements are suspended for people sixty years of age or older who hold preprofessional certificates or higher and have had five years (40 months) of successful teaching experience during the term of their certificates being offered for renewal.

a. Names of Certificates Involved

- (1) Preprofessional certificates
- (2) High school normal training certificates
- (3) Uniform county certificates
- (4) Standard elementary certificates
- (5) Special certificates, exclusive of one-year special certificates
- (6) Limited elementary certificates¹

When renewal requirements for these certificates are met, they will be converted to preprofessional certificates

b. General Requirements

Every person renewing a certificate based on less than a college degree must present a statement signed by the registrar of the single, approved institution where the credits for renewal are on record showing the following facts:

(1) That all credit from other colleges has been received and evaluated in terms of the requirements for the completion of the program leading to a professional certificate

(2) That the credits being offered in support of the application for renewal count toward the completion of the requirements for the professional certificate

c. Renewal Requirements—Additional Preparation and Experience

Successful experience in teaching during the term of the certificate as judged by analysis of evidence filed concerning all such experience, but totaling at least 8 months; and in addition thereto, 6 semester hours of credit earned since the date of issuance of the certificate

In lieu of the above experience and credit: 8 semester hours of additional college credit

C. Life Renewal Requirements²

Certificates that have expired cannot be renewed for life. Any five-year certificate, in force as of December 31, 1953, may be renewed for life on date of expiration by meeting the following requirements.

1. Standard Elementary Certificates and Five-Year Special Certificates Issued on Less Than College Degrees

a. Experience

Five years' successful teaching experience, two of which must have occurred during the term of the certificate offered for life renewal

b. Professional Training, Growth, Spirit

Evidence of having completed a two-year college curriculum (or a minimum of 60 semester or 90 quarter hours of college credit) recognized by the State Board of Public Instruction, and in addition thereto, at least 9 semester or 13 quarter hours of college credit earned during the term of the certificate to be renewed for life.

2. All Other Five-Year Certificates

¹These limited elementary certificates were renewable once only for one three-year term. However, upon completion of 12 additional semester hours of credit at a single institution under the conditions outlined under "b" below, they may be converted to preprofessional certificates.

²After June 30, 1958, life renewals will be available only to people with proper experience who have completed 30 semester hours of preparation in addition to the baccalaureate degree. Because, as outlined in Chapter II, such people will be eligible to receive permanent professional certificates, there will then be no advantage in securing a life renewed certificate of the old type.

Five years' successful teaching experience, two of which must have occurred during the term of the certificate offered for life renewal

3. Lapsing of Certificates Renewed for Life

a. Lapsing Due to Nonuse

A certificate renewed for life remains in force only as long as the holder permits no five-year period to pass in which he has not been employed in school work for at least eight months in administration, supervision, or teaching. (160 days of teaching is considered the equivalent of eight months.)

b. Reinstatement of Lapsed Life Certificate for Term

A life certificate which has lapsed may be reinstated upon filing 8 semester hours of college credit earned in an approved institution within the five-year period immediately preceding the date of application for reinstatement.

A lapsed life certificate is reinstated, not as another life certificate, but as an equivalent *term* certificate as outlined in Chapter IV. Exception: If the requirements for it are met, the permanent professional certificate will be issued immediately upon meeting the requirements for the reinstatement of a lapsed life certificate.

D. Requirements for Renewal of Substitute Teacher's Certificate

1. Proper Use

Evidence showing that substitute teacher's certificate was used only to take the place of a regularly employed, certificated teacher who actually began the school year

2. Successful Teaching

Evidence showing that any teaching experience had during the term of the certificate was successful, or recommendation by a superintendent or county superintendent as to continued fitness for teaching

3. Limit of 90 days of Teaching Per Year

Evidence that not more than 90 days of full-time teaching was done by the applicant during any one school year while the certificate was in force, unless such teaching was covered by a valid certificate or was authorized in writing by an appropriate supervisor in the Department of Public Instruction.

4. No Additional College Credit Required

E. Requirements for Renewal of Temporary Certificate

Except when so stipulated by the conditions under which it is issued, the temporary certificate is not renewable.

This certificate is usually issued only to people who will become holders of a regular term certificate by completing either 6 or 8 additional semester hours of appropriate college credit.

PART TWO REQUIREMENTS FOR APPROVAL

Chapter VI

GENERAL INFORMATION RELATING TO THE APPROVAL OF CERTIFICATED PERSONNEL

A. Introductory Statement

1. Types of Schools to Which Standards for Approval of Personnel Apply

Aside from the fact that every rural school must

be taught by a teacher or teachers holding certificates valid for the grade levels included in such schools to which said teachers are assigned, the approval standards stated herein apply to the elementary and secondary schools (including junior colleges) operated by school districts which maintain approved high schools.

Any school, rural or otherwise, which does not employ regularly certificated teachers who are qualified for the types of positions held may, under certain conditions, be ineligible for participation in the state distributive funds, and the collection of tuition from nonresidents from other districts which do not maintain approved high schools.

2. Only Minimum Standards Outlined Herein

The Department of Public Instruction recognizes that the requirements outlined herein are minimum standards only. They are not to be accepted as standards for schools which are attempting to give maximum service. In every instance the required preparation should be exceeded by the good teacher. School boards and superintendents must recognize that standards for teaching are rising the country over, and that Iowa standards are relatively low as compared with other states. Iowa teachers, therefore, may expect that requirements will be raised and should govern themselves accordingly.

3. Special Advice to School Officials

a. To School Boards

Section 279.14, Code of Iowa, 1954, designates the superintendent as the executive officer of the board. Before filling any vacancy at any time, consult your superintendent. *Under no circumstances should a contract be signed unless you are sure the teacher is properly qualified.* If you are not sure the teacher under consideration meets the minimum requirements for the position, call or write the Department of Public Instruction, Des Moines 19, Iowa.

b. To Superintendents

Be sure to consult this circular before filling any vacancies in your teaching staff. In filling vacancies, call the attention of your school board to the paragraph above so that such vacancies will not be filled with unqualified teachers.

In making assignments of secondary-school teachers it is expected that superintendents will recognize the preparation of the teacher, and require at least 20 semester hours of preparation in any field which constitutes the teacher's major assignment.

B. Certificates Which Are Appropriate for Various Types of Positions

A certificate appropriate for each type of position is required. The following statements are important in this connection:

(1) Certificates authorizing service or teaching at the elementary- and secondary-school levels in specific areas or subjects are not valid for teaching academic subjects not covered by such endorsements.

(2) Certificates for elementary-school teaching are not valid for service above the eighth grade unless so designated by the certificates or the endorsements on them.

(3) No certificates valid for secondary-school teaching may be used below the seventh grade unless specific endorsements to that effect appear on them.

C. Recognition of Previous Approval

Any teacher who has been regularly approved for teaching a subject or grade in an approved Iowa school may continue to teach that subject or grade in the same type of Iowa school even though he does not meet the present standards (Section 294.2, Code 1954). This privilege is not extended to teachers who have been approved but do not meet the legal requirements; e.g., a holder of a certificate valid only for teaching in the seventh grade or above does not qualify on that certificate for teaching below the seventh grade, even though he may have once taught in kindergarten and grades one through six.

D. Preparation in Accredited Institution Required

In every instance where "preparation or training" of the teacher is mentioned, such preparation or training must be secured in, or validated or evaluated by, a regularly accredited teacher-education institution. Such Iowa institutions are listed in the Iowa Educational Directory, published annually by the Department of Public Instruction. Accredited out-of-state schools are those accredited by the North Central Association of Colleges and Secondary Schools or comparable regional accrediting associations, or the National Council for Accreditation of Teacher Education. Any reference to "hours of preparation" is expressed in semester hours only.

E. Official Approval Statement Available to Each Teacher

It is the practice of the Department of Public Instruction to issue an official statement to each secondary-school teacher indicating the subjects which that teacher is approved to teach under these standards. Thus, employing officials will know in advance of hiring a teacher whether or not said teacher's qualifications fit the position to be filled. On request, this information will be supplied to any superintendent or school board direct from the Department of Public Instruction.

Chapter VII

REQUIREMENTS FOR EACH TYPE OF POSITION

A. Administration

1. Superintendent and Assistant Superintendent¹

a. Certificate

(1) Superintendent's certificate, or professional or permanent professional certificate endorsed for service as superintendent

(2) Life validated old-type state certificate accepted for those previously approved as superintendent on such certificate

b. Preparation

As prescribed for one of the above certificates

c. Experience

As required to qualify for the certificate

d. Approval for Teaching

Superintendents are eligible to teach at either the secondary or elementary level, or both. However, they are limited in their teaching schedule the same as are other teachers; i.e., they must meet the prepara-

¹The superintendent of a public school system which maintains a junior college must hold a master's degree and must have preparation in educational administration, and supervision or curriculum.

tion standards or previous experience required of classroom teachers. Superintendents teaching special subjects may teach at either the secondary or the elementary level or both, but must meet the training requirements prescribed for the teachers at each level at which teaching is done. Any new combination of superintendent and vocational agriculture will not be approved. Any combination of duties or an overload of teaching and study hall assignments which consumes more than one-half of the superintendent's time is viewed with disfavor. Ample time in the day's routine must be allotted for administrative procedures and direct supervision of the school's personnel.

2. Secondary-School Principal and Assistant Principal¹

a. Certificate

(1) Secondary principal's certificate, or professional or permanent professional certificate endorsed for service as secondary-school principal

(2) Life validated old-type state certificates accepted for those previously approved

b. Preparation

As prescribed for above certificates

c. Experience

As required to qualify for the certificate

d. Approval for Teaching

Secondary-school principals are limited in their teaching schedule the same as are teachers; i.e., they must meet the preparation standards or previous experience required of classroom teachers at the secondary level

Note: The standard and advanced secondary certificates are not valid for any principalship. Only teachers holding secondary-school principal's certificates or professional certificates endorsed for service as secondary-school principal may be designated as principal in any listings of the school's personnel. No teacher shall be assigned or designated as acting principal unless he holds a valid certificate for the principal's position.

3. Elementary-School Principal and Assistant Principal

a. Certificate

(1) Elementary principal's certificate, or professional or permanent professional certificate endorsed for service as elementary principal

(2) Life validated old-type state certificate accepted for those previously approved as elementary-school principal

b. Preparation

As prescribed for above certificates

c. Experience

As required to qualify for the certificate

d. Approval for Teaching

Any grade or subject at the elementary level, or, when so designated on the certificate, subjects in the ninth grade.

Note: The standard and advanced elementary certificates are not valid for any principalship. No teacher shall be assigned or designated as acting principal unless he holds a valid certificate for the principal's position.

B. Supervision

1. Definition of a Supervisor

A supervisor is defined as one who spends more

¹A secondary-school principal or teacher who serves as a dean or junior college administrator must hold a master's degree and must have preparation in educational administration, and supervision or curriculum.

than half time supervising the teaching of some particular subject or subjects, or a combination of such supervision and the preparation of outlines, directions, or performs services for those working under his supervision. The work of a supervisor may be done on the high-school level or on the elementary level or on any combination of elementary and secondary supervision.

2. Secondary-School Supervisor (Not in Special Subjects)

a. Certificate

(1) Superintendent's or secondary principal's certificate; or professional or permanent professional certificate endorsed for service as superintendent or secondary principal

(2) Certificate for supervision of the subject involved

(3) Life validated old-type state certificate accepted on which the supervisor may have been previously approved in this position

b. Preparation

As prescribed for above certificates

c. Experience

As required to qualify for the certificate

d. Approval for Teaching

Any secondary subject in which the supervisor meets approval standards for teachers on preparation as prescribed in this bulletin

3. Elementary-School Supervisor (Not in Special Subjects)

a. Certificate

(1) Superintendent's certificate, or professional or permanent professional certificate endorsed for service as superintendent

(2) Elementary supervisor's certificate or professional or permanent professional certificate endorsed for elementary-school supervision

(3) Life validated old-type state certificate accepted for persons previously approved as elementary supervisor on this certificate

b. Preparation

As prescribed for above certificates

c. Experience

As required to qualify for the certificate

d. Approval for Teaching

Any grade or elementary subject, and, if so designated on the certificate, subjects in the ninth grade in which approval standards have been met

4. Elementary-Secondary Supervisor (Special Subjects or Special Services)

a. Certificate

(1) Supervisor's certificate, or professional or permanent professional certificate endorsed for supervision of the special subject or special service concerned

(2) Life validated old-type state certificate on which the teacher has been previously approved as a supervisor in the special subject or special service area concerned

b. Preparation

As prescribed for above certificates

c. Experience

As required to qualify for the certificate

d. Approval for Teaching

The special subject concerned at any level

C. Teachers in the Secondary Schools Including Grades Thirteen and Fourteen (Junior College)

1. Grades Seven Through Twelve

The specific requirements outlined herein give the approval standards for teachers of various subjects in grades nine through twelve. To be approved for teaching any subject in these grades the teacher must hold a certificate¹ valid for these grades and have the minimum number of college credits specified for each subject. Specific credits in seventh- and eighth-grade subjects taught are not required, except in special subjects and special service areas as outlined in Section D. of this chapter.

a. Agriculture

(1) General Agriculture

Ten semester hours in agriculture

(2) Vocational Agriculture

Completion of a four-year curriculum in an institution² approved by the State Board of Public Instruction and the United States Office of Education of the Department of Health, Education, and Welfare

b. Art (See Section D.)

c. Business Education

Business education shall include the subjects of bookkeeping, business arithmetic, business law, business organization and management, consumer education, general business training, office practice, retailing, secretarial practice, shorthand, typewriting. Teachers may be approved for teaching any one or all of these subjects on 15 semester hours general preparation in the field of business education with some specific advanced preparation for credit in the subject taught.

Note: "Advanced preparation" means preparation for credit beyond that from which a college excuses the student on the basis of high school training.

"General business training" would be covered by the 15 semester hours required in the field.

Business-education teachers should be warned that rapid development in the field of business education is expected and that at a not too far distant date the standard for regular approval will be increased to 20 semester hours of preparation in the field of business education, exclusive of preparation in typewriting and shorthand, and including a specific course in teaching the commercial subjects. Regular, annual progress toward this ultimate goal is to be encouraged.

Qualification by examination for teaching the business subjects is no longer available. Teachers approved on the basis of examination now may be continued on such approval as they now enjoy. If approval is limited because of lack of methods, the requirement must be met.

d. Distributive Education (Vocational)

Supervisors, co-ordinators, and teachers of distributive education shall have completed a curriculum in business education in an institution³ approved by the State Board of Public Instruction and the United States Office of Education of the Department of Health, Education, and Welfare, and shall have had

¹In addition to certificates of current issue which state specifically the grades for which they are valid, life validated old-type state certificates on which the teacher has been previously approved continue to be honored.

²Iowa State College, Ames, is the only institution in Iowa which is designated and approved to prepare teachers in vocational agriculture.

³The Iowa institutions which are designated and approved for preparing teachers in distributive education are Iowa State College, Ames; Iowa State Teachers College, Cedar Falls; and State University of Iowa, Iowa City.

work experience in the field of business education as set forth in the Iowa State Plan for Vocational Education

e. Driver Education and Safety

Ten semester hours in the field of safety education, including 2 semester hours in actual behind-the-wheel driving

f. English, Speech and Journalism

(1) English

Fifteen semester hours in the field, with specific preparation in each subject taught, except that, provided a teacher has a broad and diversified preparation in the field of at least 24 semester hours, he may be approved for teaching all English

Note: Typical subjects in English designated on approval statements are: (1) ninth and tenth grade English, (2) American literature, (3) English literature. English literature and American literature are included only when the teacher has had specific credits in each of these areas in addition to any emphasis on them included in freshman English or communications courses.

(2) Speech and Journalism

Ten semester hours in speech and journalism, with specific preparation in the subject taught

Note: A teacher approved in English is permitted to teach units dealing with speech and journalism in regular English classes to which this teacher is assigned.

Anyone who teaches a separate course in speech or journalism must meet the standards as outlined under f. (2) above.

g. Homemaking

(1) General Homemaking

Twenty semester hours in homemaking

(2) Vocational Homemaking

Completion of a four-year curriculum in home economics education in an institution¹ which has been approved by the State Board of Public Instruction and the United States Office of Education of the Department of Health, Education, and Welfare for the training of teachers in reimbursed programs in home economics

h. Industrial Arts

Fifteen semester hours in industrial arts, provided the preparation is general

Note: Fifteen semester hours in mechanical drawing only would not suffice for the approval of a teacher of industrial arts. It would qualify him for teaching mechanical drawing at the secondary-school level.

A certificate valid for teaching industrial arts in elementary-secondary grades is now available in recognition of broad preparation in the field. Such a certificate, or two certificates (one elementary, one secondary), must be held by teachers whose program includes both elementary and secondary pupils.

i. Languages (Exclusive of English)

Fifteen semester hours in the language taught. Three semester hours of credit given for two years of high school training in the language taught

j. Mathematics

Fifteen semester hours in the field. One semester hour of credit given for advanced algebra, trigonometry, or solid geometry pursued in high school with a maximum of 3 semester hours

¹Iowa State College, Ames, is the only institution in Iowa which is designated and approved to prepare teachers in vocational homemaking.

k. Music (See Section D.)

1. Physical Education (See Section D.)

m. Science

Fifteen semester hours in science with some preparation in the subject taught. Teachers will be approved for teaching all sciences if they have 24 semester hours of preparation in the area, including work in physical and biological science.

Note: Teachers will be approved for teaching biology if, in lieu of hours in biology, they present hours in zoology and botany.

Teachers will be approved to teach general science if they present hours in physical science or a biological science background. In any case the total semester hours of science must be 15 or more.

n. Social Studies

Fifteen semester hours in the field and some preparation in the subject taught, except that, provided a teacher has a broad and diversified preparation in the field of social studies (a total of at least 24 semester hours including some hours in history and American government and at least one other subject of the social studies area), he may be approved for all subjects in history and social studies.

o. Trade and Industrial Classes

Instructional staff members in the field of trade and industrial education must meet the requirements as outlined in the Iowa State Plan for Vocational Education. When specific professional training is required, this training must be taken in an institution approved by the State Board of Public Instruction and the United States Office of Education of the Department of Health, Education, and Welfare.

2. Grades Thirteen and Fourteen (Junior College)

Junior College instructors must hold certificates which are valid for teaching in grades thirteen and fourteen.

Junior college instructors, those in service as well as additions to the staff, are encouraged to have preparation in junior college philosophy and teaching methods, and in counseling and guidance at the college level.

a. Academic Fields Except Those Listed Under b. and c. Following

Master's degree from a recognized graduate school and 10 semester hours of graduate credit in each of the fields in which instruction is given

b. Special Fields

(1) Art

Master's degree in art from a recognized graduate school; or, in lieu thereof, a certificate valid for teaching art in the elementary-secondary grades

(2) Music

Master's degree in music from a recognized graduate school; or, in lieu thereof, a certificate valid for teaching music in elementary-secondary grades

(3) Physical Education

Master's degree in physical education from a recognized graduate school; or, in lieu thereof, a certificate valid for teaching physical education in elementary-secondary grades

c. Other Fields

(1) Accounting

Master's degree from a recognized graduate school with 15 semester hours of graduate or undergraduate credit in accounting

(2) Engineering Drawing

Bachelor's degree with 8 semester hours as required in a basic curriculum in mechanical engineering

(3) Shorthand and Typewriting

Master's degree from a recognized graduate school with either a graduate or an undergraduate major in the field of commerce, and with not less than 5 semester hours of graduate or undergraduate credit in each of these subjects

(4) Speech

Master's degree from a recognized graduate school with 10 semester hours of graduate or undergraduate credit in courses in speech, one-half of which must be in speech, as distinguished from dramatic art

(5) Teacher Education

Master's degree from a recognized graduate school with 10 semester hours of graduate credit in elementary education

(6) Terminal or Nontransfer Courses¹

Appropriate preparation for each course taught as determined by the official in the Department of Public Instruction who supervises junior colleges

D. Teachers of Special Subjects or in Special Service Areas

1. Teachers of Special Subjects (Art, Music and Physical Education)

Schools which have a regularly approved special program operating under a fully qualified teacher holding a certificate valid for teaching the special subject in elementary-secondary grades may assign minor activities in the special field to other teachers who, on the basis of preparation and proficiency in the field, may be approved by the regional supervisor provided these teachers are certificated for the level on which they teach. The Department of Public Instruction makes no distinction for approval purposes between physical education and athletics; between curricular and extra-curricular activities; or between credit and noncredit courses. If the teacher directs pupils in any part of the school program, it is assumed that he is paid for such service and he must meet approval standards.

a. High School Only

Certificate valid for teaching in high school with 10 semester hours in the special subject concerned, except that if the assignment to the special subject occupies the major part of the teacher's school day, a proportionate amount of preparation in excess of 10 semester hours shall be expected, up to and including 20 semester hours for a full-time assignment; or, in lieu thereof, a certificate valid for teaching the special subjects concerned in elementary-secondary grades.

Note: Teachers, even though they have the credits in the special subject concerned as outlined above, cannot teach a special subject below the seventh grade unless they hold a certificate which authorizes them to do so.

b. Elementary Grades Only

Certificate valid for teaching in the elementary

¹Where teachers approved for giving instruction in non-transfer courses are not certificated for teaching in junior college (grades thirteen and fourteen), a regulation exists whereby, with the concurrence of the Division of Vocational Education of the Department of Public Instruction, an approval certificate can be issued. For information, write to the Division of Teacher Education and Certification, Department of Public Instruction.

grades accepted for teaching in the special subject concerned in the grade or grades for which teacher is directly responsible for the total teaching program, and, if assigned to teach a special subject to grades or pupils outside the grades for which the teacher is completely responsible, 10 semester hours in the special subject, with proportionate added preparation if the teacher's assignment to the special subject occupies the major part of the teacher's school day, up to and including 20 semester hours for a full-time assignment; or, in lieu thereof, a certificate valid for teaching the special subject concerned in elementary-secondary grades

c. Both High School and Elementary Grades

Certificate or certificates valid for general teaching at *both* the elementary and secondary levels with the number of credits in the special subject concerned as outlined in 1.a and b. above; or, in lieu thereof, a certificate valid for teaching the special subject concerned in elementary-secondary grades

Note: Neither a certificate valid for secondary nor elementary teaching *alone* is valid in this situation, regardless of the amount of preparation.

2. Teachers Who Work in Special Service Areas

See Chapter II for the special service areas in which certification is available. With the exception of librarians and public school health nurses, these special service areas are concerned with the education of exceptional children (special education). See Section F. and H. for further comment about librarians and nurses.

Any person who works in the schools in the field of special education must hold appropriate special service certification in order for the program to be approved for reimbursement by the Department of Public Instruction.

E. Teachers in Elementary School

1. Certificate

Teachers in the elementary school must be certificated for the elementary-school teaching. Life validated old-type state certificates on which the teacher has been previously approved for elementary-school teaching are accepted.

First grade uniform county and high school normal training certificates are accepted.

In all other cases, when a certificate is valid for elementary-school teaching, it is so stated on the certificate.

2. Preparation

As prescribed for the certificate, except that any one of the certificates must be accompanied by at least 30 semester hours of college preparation including 8 semester hours in education, 3 semester hours of which shall be in elementary methods

3. Experience

None

4. Approval for Teaching

Any or all of the elementary subjects in kindergarten, and grades one through eight, and subjects in grade nine when the certificate is so endorsed, except the special subjects outside of grades for which the teacher may be completely responsible. (See Teachers of Special Subjects—Elementary Grades Only)

Note: Teachers now on a temporary approval basis will be continued on such temporary approval as long as they progress toward and until they acquire the 30 semester hours required for regular approval.

Superintendents are reminded that no original elementary certificate is now issued for term on less than 60 semester hours of preparation. Approval standards will undoubtedly rise as the certification requirements call for increased preparation. Teachers holding certificates valid for high-school teaching only are not eligible to teach any subject in grades below the seventh.

No cadet teacher or practice teacher of a teacher-training institution shall serve as a substitute teacher unless he holds a valid certificate.

F. Librarians

A librarian who does no teaching is not required to hold a certificate. However, a librarian who also supervises a study hall is regarded by the Department of Public Instruction as a teacher. In that event, the teacher must hold a certificate valid for general teaching at the grade level or levels of the pupils who are supervised.

It is *recommended* that every nonteaching librarian be the holder of special service certification as a librarian.

G. Guidance

1. Teacher-Counselor

Definition: Primarily a high-school classroom teacher who devotes less than half time to counselor activities

a. First Year Approval (Starting September 1, 1954)

(1) Hold an Iowa teaching certificate valid for secondary-school teaching

(2) Have one year of teaching experience

(3) Have had paid work experience after high school other than teaching

(4) Completion of not less than 6 semester hours of credit at approved institutions in the following areas:

(a) Principles and practices in guidance

(b) Analysis of the individual (such as tests and measurements, mental hygiene, etc.)

(c) Organization and administration of guidance services

b. Second Year Approval (Starting September 1, 1955)

(1) Conditions of first year approval met

(2) Completion of not less than 12 semester hours of credit at approved institutions in at least two of the following areas:

(a) Principles and practices in guidance

(b) Analysis of the individual

(c) Organization and administration of the guidance program

(d) Educational and occupational information

(e) Techniques of counseling

(f) Educational statistics

c. Third Year Approval (Starting September 1, 1956 or later)

(1) Conditions of first and second year approval met

(2) Completion of not less than 18 semester hours of credit in at least three of the following areas at an approved institution:

(a) Principles and practices in guidance

(b) Analysis of the individual

(c) Organization and administration of guidance services

(d) Educational and occupational information
(e) Techniques of counseling
(f) Educational statistics and/or psychological statistics

(g) Education

1' Educational tests and measurements

2' Philosophy of education

3' Educational research (thesis credit will apply)

4' Curriculum

(h) Psychology

1' Problems of pupil adjustment

2' Individual differences

3' Child, adolescent, abnormal, or industrial psychology

4' Individual mental testing

2. Counselor

Definition: A teacher who devotes half time or more to counselor activities

a. Certificate

A certificate valid for secondary-school teaching

b. Preparation

Thirty semester hours in the following areas:

(1) Guidance, Counseling and Education

(a) Principles and practices in guidance

(b) Analysis of the individual

(c) Organization and administration of guidance services

(d) Educational and occupational information

(e) Techniques of counseling

(f) Educational statistics and/or psychological statistics

(g) Education

1' Educational tests and measurements

2' Philosophy of education and/or vocational education

3' Educational research

4' Curriculum

(2) Psychology

(a) Problems of pupil adjustment

(b) Individual differences

(c) Child, adolescent, abnormal, or industrial psychology

(d) Individual mental testing

(3) Economics (Maximum of 3 semester hours may be applied toward approval.)

(4) Sociology (Maximum of 6 semester hours may be applied toward approval.)

c. Experience

(1) As a Teacher

Two years of successful teaching experience

(2) Work Experience

Twelve months of paid work experience after high school other than teaching, military experience to be included.

H. Public School Health Nurses

Nurses who teach hygiene and allied subjects must be certificated for public school nursing or for the grade level or levels in which such subjects are taught. It is *recommended* that public school health nurses—whether they teach hygiene and allied subjects or not—shall have had one year on a staff where qualified public health nursing supervision was given.

Nurses who do no teaching are not required to hold a teacher's certificate, but they must all be registered by the Iowa Board of Nurse Examiners.

I. Other Services

Standards for many other services involving the characteristics expected of the teacher and offered by schools are not yet developed. However, every person having any planning or teaching function to perform in connection with these services is expected to hold a certificate valid for the level at which the service is rendered.

APPENDIX
RECIPROCITY AGREEMENT OF CENTRAL STATES CONFERENCE OF STATE DEPARTMENTS OF EDUCATION

The State of hereby agrees, for a period of three years, beginning 19... to issue certificates to applicants from all states which are signatory to this agreement on the following bases.

1. The processes involved in the issuance of certificates under reciprocity will be administered by the certification officials of the respective State Departments of Education.

2. Each teacher receiving a reciprocity certificate will have completed at least a four-year program of teacher education in a college or university recognized, approved, or accredited by the State Department of Education in the state in which the institution is located and by the National Council for Accreditation of Teacher Education at the time of completion of the program.

3. Each applicant shall have completed at least one year of successful teaching or 8 semester hours' credit during the five-year period immediately preceding the date of application to be eligible for a reciprocity certificate.

4. Each applicant shall have completed a course in American history or government or some other course of equivalent content.

5. The reciprocity certificate issued shall be valid only for the area or areas of instruction, and at the level or levels of instruction, for which certification was granted by the state from which transfer is to be made.

Minimum field and subject requirements shall be as follows:

a. Twenty-four semester hours in the field, with 6 semester hours or its equivalent in the particular subject taught:

- social science industrial arts
English home economics
science health
business physical education

b. Twenty-four semester hours in the field--no specific requirements in the subject:

all fine arts other than music

c. Twenty-four semester hours in the field--15 semester hours in the specific subject:

all foreign languages

d. Eighteen semester hours in the field--no requirement in the specific subject:

all mathematics

e. Forty-five semester hours in the field--no requirement in the specific subject:

all music

6. Each applicant shall have the favorable recommendation of the certification officer of the state from which transfer is made to be eligible for a reciprocity certificate.

7. Each teacher, in order to obtain a reciprocity certificate, shall

a. have met the requirements for certification in the state in which the program of teacher education is completed; or

b. have taught successfully at least one year in the state from which transfer is being made after completing a four-year program of teacher education in any college approved under this agreement.

8. Certificates suspended or revoked in one state may, within the limits of legal authority, be suspended or revoked in all other states which are signatory to this agreement.

9. Each applicant for a reciprocity certificate shall comply with all requirements of the receiving state regarding filing of application, fees, age, citizenship, health and other similar requirements.

10. The reciprocity certificate shall be of a kind and for a term comparable to that granted regularly by the receiving state for the completion of a four-year program of professional preparation to teach classes other than subjects commonly classified as vocational. Emergency, temporary or other types of substandard certificates shall not be issued under the provisions of this agreement. This agreement does not include administrative positions (supervisors, principals, or superintendents).

11. When participating states have statutory or regulatory requirements which cannot be waived, it is understood that such requirements shall not invalidate the other parts of this agreement, provided they do not exceed 6 semester hours of college credit.

Note: It is desirable in such cases to issue a temporary certificate, valid for one year, so that reasonable time will be allowed for the applicant to meet these requirements.

12. Whenever authorized officials from two or more states sign this agreement it shall become effective immediately in such states.

Date, 19...

(signature, chairman, controlling board)

(address)

and/or

(signature, chief state school officer)

(address)

Foreword

Be it resolved by the State Board of Public Instruction of the State of Iowa:

That all rules and regulations appearing under the heading "Division of Special Education" beginning at 1954 I.D.R. 292 and ending at 1954 I.D.R. 297 are rescinded effective July 4, 1955, and the following adopted in lieu thereof:

[Filed July 6, 1955]

SPECIAL EDUCATION

1. Programs of special education involving full-time employment of special personnel by school districts or county boards of education must meet the

1See chapter I (B,6) for information regarding the temporary certificate which is available to otherwise qualified applicants who do not have credits in American history or government.

following requirements to qualify for approval under section 281.4, Code of Iowa.

(a) The territory or area supervised by a supervisor of special education shall include a public school or schools having a total average daily attendance of at least 7,500 regularly enrolled students, including those in special education, or shall embrace the entire area of two counties.

(b) The territory or area served by a speech or hearing therapist shall include a public school or schools having a total average daily attendance of at least 5,000 regularly enrolled pupils, including those in special education, or shall embrace the entire area of two counties.

(c) The territory or area served by a public school psychologist shall include a public school or schools having a total average daily attendance of at least 15,000 regularly enrolled pupils, including those in special education, or shall embrace the entire area of four counties.

(d) The territory or area served by one special education supervisor and one public school psychologist, both of whom are working in the same area, shall include a public school or schools having a total average daily attendance of at least 15,000 regularly enrolled pupils, including those in special education, or shall embrace the entire area of four counties.

2. Programs of special education involving full-time employment of special personnel under conditions not in compliance with regulation one will be approved for reimbursement on a prorata basis.

3. Total reimbursement for programs of special education to public school districts or county boards of education for the 1955-1957 biennium shall not exceed the following amounts for any one school year.

(a) An individual program is hereby defined as a program established for one child and including such services as transportation, instruction in regular classes or in the home, or special facilities and equipment. Reimbursement shall not exceed \$22.22 a month or \$200 in a school year.

(b) A group program is hereby defined as a program established for two or more children including such services as special classes and special schools, speech therapy, psychological services, and supervisors of special education. Reimbursement shall not exceed the product of three dollars (\$) multiplied by the average daily attendance of the regularly enrolled pupils in the area served by the group program.

4. County boards of education of two or more adjacent counties may, by agreement entered of record in their respective official minutes, establish and conduct co-operative programs of special education in cases where each such county would otherwise be unable to meet the requirements for an approved program under the provisions of regulation one.

5. Special classes organized and conducted for children intellectually incapable of profiting from ordinary instructional methods shall be divided into two types: a class or classes of educable mentally retarded children, and a class or classes for trainable mentally retarded children.

(a) An *educable mentally retarded child* is hereby defined as a person of school age functioning at an intellectual level between I.Q. 55 and 69 as measured by the Stanford-Binet, Wechsler-Bellvue, or other similar standardized individual tests. The minimum enrollment for one class shall be 15 pupils.

(b) A *trainable mentally retarded child* is hereby defined as a person of school age functioning at an intellectual level between I.Q. 35 and 50 as measured by the Stanford-Binet, Wechsler-Bellvue, or other similar standardized individual tests. The minimum enrollment for one class shall be 8 pupils.

6. Eligibility for approval of a program for a class or classes of educable or trainable mentally retarded children shall be conditioned upon compliance with the minimum class enrollment requirement set forth under rule five and also upon the prerequisite that suitable plant and physical facilities for such classes be made available by a public school district.

PUBLIC SAFETY DEPARTMENT

FIRE PROTECTION DIVISION

Amendment to Rules and Regulations

1954 I.D.R. 318 is hereby amended by inserting immediately following the heading "General Requirements" the following new paragraphs:

Use of Other Materials. Materials of the following type and meeting the following specifications may be used in the construction of all classes of fire escapes in addition to or in substitution of the materials heretofore authorized for such use:

Steps, double width stairs, balconies, landing platforms and walkways may be constructed of serrated or antiskid open type steel grating. The material

from which the sections are made shall not be less than 12-gauge thickness.

Openings in the surface shall not be more than seven-eighths ($\frac{7}{8}$) inches wide and one and one-half ($1\frac{1}{2}$) inches long or less than one-half ($\frac{1}{2}$) inch wide and one and one-half ($1\frac{1}{2}$) inches long. All sections shall be capable of supporting a uniform superimposed load of one hundred (100) pounds per square foot without causing a deflection in excess of $1/240$ th of the span.

Dated at Des Moines, Iowa, this 2d day of November, 1955.

[Filed November 25, 1955]

REGENTS, BOARD OF

STATE UNIVERSITY OF IOWA
COLLEGE OF DENTISTRY
RULES FOR ADMISSION

(As approved by the Attorney General on June 9, 1955 and adopted by the State Board of Regents on June 24, 1955.)

[Filed August 9, 1955]

College of Dentistry. The Board voted to rescind all previous actions concerning admission to the College of Dentistry at the State University of Iowa and to substitute therefor the following rules of admission:

Application for Admission. All inquiries regarding admission shall be sent to the Director of Admissions and Registrar, University Hall, State University of Iowa. The closing date for applications and credentials will be February 15 for the class to enter Dentistry the following September. Applicants are urged to file the completed application and the necessary official transcripts as soon as possible after October 1, preceding the September in which the student plans to enter Dentistry.

Admission Requirements. Applicants for admission to Dentistry are encouraged to complete a program leading to a standard bachelor's degree before entering Dentistry. Applicants should consider a combined program between Liberal Arts and Dentistry which would grant a standard bachelor's degree upon the completion of the freshman year in Dentistry. Preference will be given to students who have the bachelor's degree or who have completed the requirements for the degree on a combined program.

General Basis for Admission. The college work outlined below will meet the minimal academic requirements for admission to the College of Dentistry of the State University of Iowa. Each applicant must place on file in the Office of the Director of Admissions, the completed application form and official transcript from all colleges attended. The record must show the satisfactory completion of a high school program or its equivalent and the completion in a fully accredited college of arts and sciences of at least two full years of work comprising not less than sixty-four semester hours exclusive of credits in Military Science and Tactics and Physical Education. The academic work presented must include the required courses which are listed below.

The sixty-four semester hours or its equivalent must include:

1. Applicants must have satisfied the Communication Skills requirement of the College of Liberal Arts of the State University of Iowa. Applicants who have done their work at other institutions may meet this requirement by presenting six semester hours of credit in English Composition and Rhetoric and two semester hours of credit in Speech.
2. Biology, eight semester hours, of which at least four must be in Zoology with laboratory.
3. Physics, eight semester hours, which must include at least two hours work in a laboratory course.
4. Chemistry, a total of sixteen semester hours, including a minimum of eight semester hours of Inorganic Chemistry, at least twenty-five percent of which must be laboratory hours, and eight semester

hours of Organic Chemistry, of which at least twenty-five percent must be laboratory hours.

5. Electives; enough additional arts courses to make the total of two full years of sixty-four semester hours. The electives should be chosen so as to give the applicant a well-rounded educational background.

Scholarship. To be considered by the Admissions Committee of the College of Dentistry, an applicant must have attained for eligibility for September, 1956, a grade point average of not less than 2.3 on all academic work undertaken and an average of not less than 2.3 on the required sciences. The minimum scholastic averages for the class to enter Dentistry in September, 1957, will be 2.5 on the required sciences and 2.5 on all college work attempted. The grade point average is based on the State University of Iowa's marking system in which the grade of "A" is equivalent to 4 points. In computing averages, all college work attempted must be included. The Committee does not look with favor on students repeating courses in the required sciences area unless the course which is repeated was one in which the student received a mark of "D" or "F".

General Basis for Admission. Fulfillment of the specific requirements for admission listed does not insure admission to the College of Dentistry. From the applicants meeting the minimum requirements, the Admission Committee will select the applicants who, in their judgment, appear to be the best qualified for the study and practice of Dentistry. The Committee considers the applicants' academic averages, the scores on the required Dental Aptitude Tests and several other factors.

Since the available places in the freshman class of the College of Dentistry are limited, preference will be given applicants who are residents of Iowa under the University's regulations on residence as determined by the University Registrar. If it is found possible to consider a limited number of applicants who are nonresidents of Iowa under the University's regulations, preference will be given to applicants having the highest scholastic standing.

Interviews. Personal interviews will be required of applicants for admission to the College of Dentistry. Applicants will be notified when they should appear for the required interviews with members of the Admissions Committee.

Required Dental Aptitude Test. All applicants must complete the dental aptitude tests sponsored by the Council on Dental Education of the American Dental Association. All applicants for admission to the College of Dentistry will, if they meet the minimum requirements for admission, receive an application form from the University for the required tests. The fee for the examination will be \$15.00 and this fee should not be paid until the application for the tests is completed. The single fee of \$15.00 will entitle the applicant to request that his scores be sent to not more than five dental schools. Applicants are requested to submit applications well before the test deadline. Tests are given three times annually and the State University of Iowa is a testing center. Applicants wishing to apply for admission to the State University of Iowa's College of Dentistry are urged

to complete the examination in either October or January, as the class is selected early in the spring.

Deposit by Accepted Applicants. Accepted applicants are required to make a deposit of \$50.00 within two weeks after notification of favorable action on their applications. This deposit is not returnable but is credited toward the first fee payment. The applicant who fails to make the payment within the time specified forfeits his place in the entering class.

Expenses. The inclusive fee for residents of Iowa is \$152.00 per semester. The fee for nonresidents of Iowa is \$262.00 per semester.

Physical Examination. Before registration each applicant must present evidence of having satisfactorily passed a physical examination by the University Health Service.

Advanced Standing. Applications for admission

with advanced standing are handled as individual cases. No application will be considered in instances of scholastic failure in other institutions.

Combined Liberal Arts-Dentistry Course. The provision for acceptance, by the College of Liberal Arts, of 30 semester hours of elective credit from any other college of the University makes it possible for the student who enters the College of Dentistry to obtain the bachelor's degree from the College of Liberal Arts upon the successful completion of the freshman year. To take advantage of this plan, the student must fulfill all specific requirements for a bachelor's degree, including the requirements for a major in some department or area of concentration. The successful completion of the last 30 hours in the College of Liberal Arts preceding enrollment in the College of Dentistry satisfies the College residence requirements.

SOCIAL WELFARE DEPARTMENT

OLD-AGE ASSISTANCE

Amend 1954 I.D.R. 343 as follows:
Strike all of section 249.6 and insert the following:

249.6 (1) Residence

(a) Residence is that place in which a person is living for other than a temporary purpose. Residence once acquired, continues until the individual abandons it and acquires residence elsewhere. Residence is to be distinguished from the requirement of maintaining a residence for the period of time prescribed by law as an eligibility factor in the old-age assistance program. For example, the requirement that the applicant shall have one year's continuous residence in the state immediately preceding the application means to have residence in the state twelve months prior to the date of application, and not abandon such residence and acquire residence (although not necessarily eligibility) elsewhere during the twelve-month period. Temporary absence is the absence of a person during which time he intends to return or during which time he fails to acquire a residence elsewhere. Any person who, at any time, has fulfilled the residence requirement, but later leaves the state, may qualify for assistance on return to the state regardless of the period of time he was absent, provided that there is ample verification to support such a finding of continued residence in this state. Verification should be of such weight that its consideration definitely rebuts the natural presumption of residence in another state which would arise by reason of prolonged absence, which is not otherwise explained. An intent to return to a former residence at some indefinite time in the future, cannot be construed as meaning that the applicant does not have residence at the place where he is currently living, if in fact he was living there voluntarily and not for a temporary purpose.

[Filed March 21, 1955]

Amend 1954 I.D.R. 344, 345, as follows:
Strike all of paragraph (f) of section 249.9 and all of paragraph (g) of said section to the note at top of page 345 and insert the following:

(f) When real property is sold before an applicant applies for assistance, the proceeds *in excess of per-*

sonal property limitations, shall be exhausted for living expenses or other reasonable expenditures before the need for assistance is established. When real property is sold by a recipient, the proceeds shall be used to reimburse the State Department for assistance advanced to himself or spouse. Any remaining balance after the lien has been paid shall be used for living expenses and assistance shall not be granted until the proceeds are exhausted.

If real property is sold on contract and the unpaid balance does not exceed the personal property limitations of the old-age assistance law, the monthly payments on the contract shall be available income to the individual who held title to the property. If the unpaid balance of the sales contract is in excess of personal property limitations and the sales contract cannot be liquidated, or the monthly payments increased to meet living expenses, this resource may be transferred by assignment to the State Department of Social Welfare.

When an individual, who has been granted assistance, desires to liquidate the real property in which he or his spouse has title, a Report on Proposed Sale or Trade of Real Estate, AA-4124-1, shall be completed by the county welfare worker and submitted to the State Department for final approval of the transaction. The same procedure would be applicable when a life estate is transferred. (The value of a life estate is computed by taking four percent of the net value of the property, *at the time of transfer*, times the life expectancy of the individual.) To secure a release of the state's lien for old-age assistance paid and to assist in clearing title to the property sold, the recipient shall reimburse the State Department of Social Welfare, from the proceeds of the sale, the amount of old-age assistance advanced to himself or his spouse or a portion thereof which can be covered by the proceeds. However, if the real property sold was (1) the homestead of the recipient, and he requests permission to use the proceeds from the sale for the purchase of a new homestead, the release of lien on the original homestead may be granted upon the approval of the State Department; (2) other than the homestead the recipient may request permission, *at the time of sale*, to use the

proceeds from the sale, or a portion thereof, for necessary expenditures on his homestead. In such instances it will be the responsibility of the welfare worker to *determine the need* for such expenditures and *establish that the expense* incurred is reasonable. This information shall be recorded on the Report on Proposed Sale or Trade of Real Estate. The release of lien may be granted by the State Department upon the recommendation of the County Board of Social Welfare.

(g) Transfer of property for a reasonable consideration in the form of cash, payment of legally recognized debts contracted prior to the date of application or support furnished subsequent to the date of transfer, equivalent to the value of the property at the time of transfer, does not create any presumption of ineligibility.

A person who transfers or encumbers real property for the purpose of qualifying for assistance, or for the purpose of preventing reimbursement by the State is not eligible to receive assistance.

[Filed June 23, 1955]

1954 I.D.R. at page 345 thereof is hereby amended by striking therefrom the first paragraph of the Note under section 249.9, paragraph (g) thereof, and by inserting in lieu thereof, the following:

Note: A person found ineligible in this respect may become eligible by regaining the property transferred or by acquisition of property of equal value to that which was transferred. Eligibility may also be established by granting the State Department of Social Welfare a lien equal to the value of the recipient's equity in the property at the time of transfer.

[Filed August 25, 1955]

Amend 1954 I.D.R. 346 as follows:

Add to paragraph (b) of section 249.18 the following:

However, if it is necessary for the funeral director to provide a burial lot, grave opening and/or clothing, an amount, not to exceed \$50, shall be allowed in addition to the \$150.00 limit set forth in the preceding sentence.

[Filed June 23, 1955]

Also strike from page 347 subparagraphs 5 and 6 of paragraph (e) of section 249.18, renumber subparagraph 7 as number 5 and add at the end thereof the following:

If the funeral director is required to furnish a burial lot, grave opening or clothing the actual cost for such item(s), as evidenced by receipts submitted with the claim, not to exceed a total of \$50, shall also be allowed.

[Filed June 23, 1955]

Also strike from page 347 subparagraph (c) of section 249.26 and insert the following:

(c) Confidential Report—Responsible Relative, Form PA-2118-1, will be submitted to those relatives living within the state and Form PA-2120-1 to those relatives residing outside of Iowa. The proper form will be mailed or given to all children regardless of location immediately after the interview with the applicant. Thereafter the form must be sent to responsible relatives of the recipient at least every two years unless:

1. The relative is an inmate of an institution.
2. The relative is a member of a religious order

or other group in which the individual is permitted to have no income.

3. The County Department has knowledge that the relative is entirely dependent upon O.A.S.I., other type of retirement income or other income which is clearly inadequate to provide a contribution.

4. The relative is a recipient of public assistance.
[Filed June 23, 1955]

1954 I.D.R. at page 347 thereof is hereby amended by striking therefrom paragraphs one and two and the Table Exemptions under 249.26 paragraph (d), and by inserting in lieu thereof the following:

(d) Guide for Determining Relatives' Liability—The procedures for determining the liability of a responsible relative are predicated upon the laws and regulations governing the Iowa Individual Income Tax Return. If the responsible relative filed a federal Individual Tax Return the information regarding his income should be adjusted in such a manner as to permit the computation of his liability on the same basis as though he had filed an Iowa Return. The table below sets forth that portion of net taxable income to which the responsible relative is entitled as an exemption.

In accordance with the provisions of the Code of Iowa, the following Table of Exemptions has been established on the basis of those personal exemptions allowed in the filing of Iowa Individual Income Tax Returns plus an additional allowance of fifty percent to compensate for the present day cost of living:

Marital status of responsible relative	Yearly exemption of net taxable income
Single person	\$1875.00
Man and wife	3000.00
Man and wife and 1 dependent	3750.00
Man and wife and 2 dependents	4500.00
Man and wife and 3 dependents	5062.00
Man and wife and 4 dependents	5625.00
Man and wife and 5 dependents	6150.00
Man and wife and 6 dependents	6600.00
Man and wife and 7 dependents	7050.00
Man and wife and 8 dependents	7500.00
Man and wife and 9 dependents	7950.00
Man and wife and 10 dependents	8400.00

[Filed November 25, 1955]

AID TO THE BLIND

Amend 1954 I.D.R. 348 as follows:

Strike all of section 241.2(3) and insert the following:

241.2 (3) Residence

(a) Residence is that place in which a person is living for other than a temporary purpose. Residence once acquired continues until the individual abandons it and acquires residence elsewhere. Residence is to be distinguished from the requirement of maintaining a residence for the period of time prescribed by law as an eligibility factor in the aid to the blind program. For example, the requirement that the applicant shall have one year's continuous residence in the state immediately preceding the application means to have residence in the state twelve months prior to the date of application, and not abandon such residence and acquire residence (although not necessarily eligibility) elsewhere during the twelve-month period. Temporary absence is the absence of a person during which time he intends to return or during which time

he fails to acquire a residence elsewhere. Any person who, at any time, has fulfilled the residence requirement, but later leaves the state, may qualify for assistance on return to the state regardless of the period of time he was absent, provided that there is ample verification to support such a finding of continued residence in this state. Verification should be of such weight that its consideration definitely rebuts the natural presumption of residence in another state which would arise by reason of prolonged absence, which is not otherwise explained. An intent to return to a former residence at some indefinite time in the future, cannot be construed as meaning that the applicant does not have residence at the place where he is currently living, if in fact he was living there voluntarily and not for a temporary purpose.

[Filed March 21, 1955]

Amend 1954 I.D.R. 348 as follows:

Strike all of section 241.17 and insert the following:

241.17 Funeral Expense

(a) The deceased may be eligible for burial benefits provided:

1. He has no relatives able to meet the expense.
2. The estate left by the decedent or proceeds from life insurance, funeral benefits, burial association, society or Old-Age and Survivors Insurance, which are left to the decedent's estate or beneficiary, are not sufficient to provide burial costs. (If the assets mentioned are used to pay for a steel or concrete vault or other extraordinary expenses, the decedent would be eligible for burial benefits of not to exceed \$150 provided the total cost of the burial less exempted items, available prior to the death of the aid to blind recipient or provided by relatives or friends, does not exceed \$300.)

(b) Extraordinary expenses which may be paid by relatives or friends or from the estate of the decedent may not increase the total burial cost to more than \$300 and may be incurred for the following items: 1. Steel or concrete vault. 2. Oversize casket required because of the excess size or deformity of the body. 3. Transportation of the body for a distance of more than 20 miles from place of death. 4. Cremation of the body at the request of the decedent or relatives. 5. Services of a second funeral director in another community in connection with interment.

(c) A reasonable cost for the burial lot, clothing, sexton service, automobiles furnished by friends or relatives, clergyman and music need not be included in the \$300.00 maximum when such items are furnished by friends, relatives, or were contracted for or purchased prior to the death of the recipient.

(d) Any funeral director filing a claim with the State Department of Social Welfare for \$150.00 or any part thereof to cover burial expenses of a deceased recipient shall provide at least the following services and merchandise:

1. Preparation and embalming of the body.
2. A standard burial casket, the minimum specifications for which shall be octagon end, three panel, flat top, built of wood of good quality, fully upholstered and fully lined, trimmed with six short or two long bar handles or a casket of comparable value and appearance.
3. A pine or other wood outside burial case.

4. Furnish a hearse for all necessary transportation of the body within the radius of 20 miles of the place of death.

5. Clothing must be furnished by relatives or friends or provided from the accessories of the deceased. If no clothing is made available, it will be furnished by the funeral director.

6. Funds for burial space and sexton fees will be provided by relatives, friends, or furnished from personal resources of the deceased, such as Old-Age and Survivors Insurance lump-sum benefits, etc. In the absence of relatives and friends or personal resources, the funeral director will provide a burial space other than in a "pauper's field" and sexton fees. (If provided from personal resources of the decedent the total cost of the funeral may not exceed \$300.00).

7. Make arrangements for the funeral rites at the funeral home, at the home of the deceased, at a fraternal or lodge hall, at a church or other reasonable place in the absence of relatives or friends being available to make such arrangements.

[Filed June 23, 1955]

AID TO DEPENDENT CHILDREN

Amend 1954 I.D.R. 349 as follows:

After the words "Uncle-Aunt" in paragraph (e) strike the line reading "Brother-in-law-Adoptive Brother" and insert in lieu thereof the words, "Uncle-in-law-Aunt-in-law".

Also strike all of paragraph (g) and insert the following:

(g) When a guardian is appointed for the recipient or the dependent child at the request of the County Board, as a condition for granting assistance, assistance payments shall be made to such guardian. If a guardian has previously been appointed at any time under other conditions, such guardian will have no effect upon the payment of aid to dependent children.

[Filed June 23, 1955]

Amend 1954 I.D.R. 350 as follows:

Strike all of paragraph (a) of section 239.2(2) and insert the following:

239.2 (2) Residence

(a) The child shall have resided in the state for one year immediately preceding the application for assistance or have been born within one year immediately preceding the application, if the parent or other specified relative with whom the child is living has resided in the state for one year immediately preceding the birth of said child. Residence is that place in which a person is living for other than a temporary purpose. Residence once acquired continues until the individual abandons it and acquires residence elsewhere. Residence is to be distinguished from the requirement of maintaining a residence for the period of time prescribed by law as an eligibility factor in the aid to dependent children program. For example, the requirement that the child shall have one year's continuous residence in the state immediately preceding the application means to have residence in the state twelve months prior to the date of application, and not abandon such residence and acquire residence (although not necessarily eligibility) elsewhere during the twelve-month period. Temporary absence is the absence of a person during which time he intends to return or during which time he fails to acquire a residence elsewhere. Absence from the

state for a period of less than twelve months shall not be considered as interrupting residence if the child has resided in the state for one year prior to leaving the state, unless the child has acquired a residence elsewhere.

[Filed March 21, 1955]

TAX COMMISSION

RULES AND REGULATIONS RELATING TO THE ASSESSMENT AND COLLECTION OF THE INDIVIDUAL INCOME TAX ON RESIDENT AND NONRESIDENT INDIVIDUALS, PARTNERSHIPS, ESTATES AND TRUSTS AND THE BUSINESS TAX ON DOMESTIC AND FOREIGN CORPORATIONS

[Filed September 27, 1955]

Be It Resolved by the Iowa State Tax Commission:

1954, I.D.R. at pages 366 through 430 thereof is hereby amended by rescinding, renumbering, or revising and renumbering Art. 1 through Art. 610, and by adding new rules and regulations, so that the renumbered, renumbered and revised, and new rules and regulations shall read as follows:

INCOME TAX REGULATIONS

Reg. 22.4-1. Definitions. Words and phrases not defined in the act, but used herein, are defined by the commission as follows:

a. "Carrying on trade or business" and similar terms:

1. The terms "trade or business carried on" and "carrying on a trade or business" mean a regular and systematic course of transactions with the public (whether by the owner or by his agents or other representatives) at or from a store, a shop, a factory, an office, or an agency, such activity being carried on with a fair measure of permanency and continuity.

2. These terms do not include any casual or isolated transactions, income in the form of compensation for labor or for personal services rendered, transactions or activities the income from which may be exempt from taxation. These terms include the practice of a profession and the renting of properties.

3. If a taxpayer pursues an undertaking constantly, relying on his profit therefrom for his income or a part thereof, he is carrying on a business or occupation. A "trader" in securities who trades regularly and constantly with the public on his own account and makes it his business is carrying on a trade or business.

4. The owning and renting of real estate is regarded as a trade or business.

b. The term "fair market value" has been judicially defined as being "the price which property will bring when it is offered for sale by one who is willing, but is not compelled to sell it, and is bought by one who is willing or desires to purchase, but is not obligated to do so." The term implies the existence of a public of possible buyers at a fair price, and recognizes that the property has no "fair market value" when market conditions are such that there would be no trading in the property in question at a fair price.

c. The words "include" and "including" as used in these regulations shall not be deemed to exclude things otherwise within the meaning of the term defined.

Amend 1954 I.D.R. 351 as follows:

Strike from section 239.9 the line reading "(a) See b, c, d, e, Section 249.18 (old-age assistance)" and insert the following:

(a) See a, b, c, d, Section 241.17 (aid to the blind)
[Filed June 23, 1955]

d. The term "income tax" includes personal net income tax and the business tax on corporations.

e. The words "intangible property" mean money, bank deposits, shares of stocks, bonds, notes, credits, evidences of debt, choses in action, or evidence of interest in property, and all property other than tangible property.

f. The words "integrated with" mean inseparably connected with.

g. The words "tangible property" mean real property and personal property that has bodily form and substance, and does not include property defined as intangible property.

h. The term "computed tax" means the amount of tax remaining after deduction of personal exemption, and credit for dependents.

Reg. 22.5-1. Who are taxpayers. The word "taxpayer" includes under this division:

(a) Every resident of the State of Iowa;

(b) Every estate and trust resident of this state whose income is in whole or in part subject to the state income tax;

(c) Individuals, estates and trusts, nonresidents of the State of Iowa, receiving taxable income from property owned in Iowa or from business, trade, profession or occupation carried on or followed in this state.

A minor or an incompetent may also be a taxpayer.

Reg. 22.5-2. Meaning of domicile. In general the term "domicile" and "residence" are frequently used synonymously; however, they are not, when accurately used, convertible terms. "Domicile" is of more extensive significance than "residence" and includes beyond mere physical presence at the particular locality positive or presumptive proof of an intention to constitute it a permanent abiding place. "Residence" is of a more temporary character than domicile. What constitutes domicile is a question of fact rather than of law, frequently depending upon a variety of circumstances, and the commission may require a statement of circumstances in determining a particular case.

A domicile once acquired continues until a new one is acquired by intent to change, actual removal and a new abode, with abandonment of the former domicile. Receipt by a taxpayer of a homestead tax credit is deemed conclusive evidence of Iowa domicile. Where a resident of Iowa removes to another state and establishes his residence in such other jurisdiction, but retains the voting privilege in Iowa, such individual is held not to have abandoned his Iowa domicile, and the state income tax will be legally imposed upon the entire income of such individual. Prima facie, the wife's domicile follows that of her husband. Ordinarily the domicile of an infant follows that of the father and after his death that of the mother until remarriage. The

domicile of a ward is not necessarily determined by that of the guardian.

Domicile of members of the armed forces is to be determined as follows:

a. **Residents.** Persons who were residents of Iowa at the time of becoming members of the armed forces will be considered as continuing to be residents of Iowa, notwithstanding absence from the state by reason of such service.

b. **Nonresident.** Conversely, persons who were nonresidents of this state at the time of becoming members of the armed forces will not be held subject to the Iowa income tax by reason of their presence in this state in pursuance of military orders.

Reg. 22.6-1 Fiduciary defined. A "fiduciary" for income tax purposes is one who holds in trust an estate to which another has the beneficial title, or in which another has a beneficial interest, or receives and controls income of another, as in the case of a receiver. There may be a fiduciary relationship between an agent and a principal, but the word "agent" does not denote a fiduciary.

Reg. 22.6-2. Taxing income from estates and trusts. An estate or trust is a taxable entity. A fiduciary may compute the income of the estate or trust on either a "cash basis" or an "accrual basis" depending upon the method of accounting used by him. In filing its first return an estate may choose the same accounting period as the decedent, or it may choose a calendar year or any fiscal year it wishes. If it chooses the same accounting period as the decedent had, its first return will be for a short period to fill out the unexpired full year of the decedent. A full-year specific exemption credit is allowed on a short-period return, without proration. If the estate or trust is required to file a federal income tax return, the basis used on the state return must be the same as that used on the federal return.

Reg. 22.6-3. Taxable income of estates or trusts. In the case of estates or trusts, the words "taxable income" mean the taxable income (without a deduction for personal exemption) as computed for federal income tax purposes under the Internal Revenue Code of 1954, but with the adjustments specified in section 422.7, Code of Iowa, 1954. Under the provisions of the Internal Revenue Code of 1954, the taxable income of an estate or trust is found by subtracting from its gross income allowable deductions, amounts distributable to beneficiaries, to the extent of its distributable net income, and the proper exemption amount. This is the case whether the fiduciary is an individual, a group of individuals, a corporation, or other representative.

The Internal Revenue Code of 1954 provides that gross income of an estate or trust includes:

1. Income accumulated in trust for the benefit of unborn or unascertained persons or persons with contingent interests, and income accumulated or held for future distribution under the terms of the will or trust;

2. Income which is to be distributed currently by the fiduciary to the beneficiaries, and income collected by the guardian of an infant which is to be held or distributed as the court may direct;

3. Income received by the estate of a deceased

person during the period of administration or settlement of the estate; and

4. Income which, in the discretion of the fiduciary, may be either distributed to the beneficiaries or accumulated.

However, all these items eventually are not entirely taxed to the estate or trust. The income in (1) is taxed to the estate or trust; the income in (2) is usually deductible by the fiduciary and is taxed to the beneficiary, whether distributed or not; the income specified in (3) and (4) may be eventually taxed to the fiduciary or to the beneficiary, depending upon the amounts which are properly paid or credited to the beneficiary.

Reg. 22.6-4. Period of administration defined. The "period of administration or settlement of the estate" is the period required by the executor or administrator to perform the ordinary duties pertaining to administration, the collection of assets and the payment of debts or legacies. It is the time actually required for this purpose, whether longer or shorter than the period specified in the statute for the settlement of estates. Where an executor, who is also named as trustee, fails to obtain his discharge as executor, the period of administration continues up to the time when the duties of administration are complete and he actually assumes his duties as trustee, whether pursuant to a court order or not.

Reg. 22.6-5. Filing individual returns for a decedent.

a. An executor or administrator of the estate of a deceased person shall file a final individual income tax return for the decedent for the year of decedent's death. Either Form IT-1 or Form NR-1 should be used, depending on whether decedent was a resident or nonresident of Iowa. Such return is due on or before the last day of the fourth (4th) month after the expiration of the decedent's normal tax year. In making such return the fiduciary shall use the same method of computing the income, either the cash or accrual basis, as was last used by the decedent in reporting income prior to death. If the commission discovers from an examination of such return or of the fiduciary return for decedent's estate, or otherwise, that decedent had not filed Iowa individual returns for prior years, and where it appears that decedent may have had sufficient taxable income to require returns from him, the fiduciary shall be responsible for making and filing individual returns for the decedent for the preceding taxable years. In any case where there is no fiduciary acting and no administration is had on decedent's estate at the time the final Iowa individual return of income for the decedent is due, then the surviving spouse, if there is one, or next of kin of decedent who has knowledge of decedent's income shall be responsible for making and filing such decedent's final return. Such accounting of a decedent's income will be required before the certificate of acquittance mentioned in subsection 1 of section 422.27, Code of Iowa, 1954, will be issued.

b. A joint return may be filed where one or both spouses die during the year, where the taxable year of both begins on the same day, whether such year is a fiscal or calendar year. The fiduciary of decedent's estate may join with the surviving spouse in the filing of a joint return. In the case of a joint return, it is

made for the regular taxable year of the survivor and the short period of the decedent. A joint return cannot be filed where the surviving spouse remarries before the close of his taxable year in which decedent died, nor can a joint return be filed by the survivor if the taxable year of either is a fractional part of a year resulting from a change of accounting period.

c. If the decedent was on the accrual method of accounting, then amounts which would accrue only because of his death are not to be included on his final individual return.

d. Deductions of a decedent are not to be accrued on his final individual return unless his accounting method required it, but are deductible instead by the estate or other person who paid them or is liable for their payment.

e. In general, the same rules must be applied to a final individual return for a decedent as in the case of any living taxpayer.

f. A final individual return for the year that death occurred is required for a decedent if his taxable income amounted to \$600.00 or more. If no such return is required in any case, then the fiduciary of decedent's estate, if one is acting, or the surviving spouse or next of kin, shall advise the Fiduciary Income Tax Department of the Iowa State Tax Commission by not later than the last day of the fourth (4th) month after the expiration of the decedent's normal tax year that no final individual return for decedent was required.

g. No proration of the personal exemption credit is required because of death of decedent during the taxable year. On the final separate return of a decedent the deceased is entitled to the personal exemption credit of a single person and to the single person exemption credit of the surviving spouse if the survivor had no gross income and was not a dependent of anyone else. A decedent, who furnished over half the support to a person otherwise qualifying as a dependent, would be entitled to the full exemption for such dependent, without proration.

h. In computing income of a decedent for tax years commencing after December 31, 1954, the provisions of Chapter 208, Acts of the 56th G.A. are to be followed.

i. The final individual return of income for a decedent or the joint return of a surviving spouse and a decedent shall be mailed to or delivered to the Iowa State Fiduciary Income Tax Division, State Office Building, Des Moines 19, Iowa.

Reg. 22.6-6. Fiduciary returns of income for estates and trusts.

a. Fiduciary returns of income for estates and trusts are to be made on Form IT-4. Such returns are due on or before the last day of the fourth (4th) month after the expiration of the tax year of the estate or trust. Such returns shall be mailed to or delivered to the Iowa State Fiduciary Income Tax Division, State Office Building, Des Moines 19, Iowa.

b. An estate or trust is allowed to establish as its taxable year a calendar year or a fiscal year, depending on what basis the accounting records of the estate or trust are kept. In the case of an estate for a deceased person, the first fiduciary return of income should ordinarily commence with the day next after date of decedent's death, and in making such first return the estate may choose the same accounting

period as the decedent, or it may choose a calendar year or any fiscal year it wishes. The state of Iowa fiduciary return must cover the same period of time as that covered by a federal fiduciary return for the estate or trust for the particular year.

c. If the taxable income of an estate or trust for a tax year amounts to \$600.00 or more, the fiduciary thereof shall make and file an Iowa fiduciary return of income for the estate or trust. In the case that the estate or trust is ready for closing and where the fiduciary applies for an income tax clearance certificate for filing under the provisions of section 422.27, Code of Iowa, 1954, there shall be filed a final fiduciary return for the estate or trust regardless of the amount of income or whether any income was received by the fiduciary. Such final fiduciary return shall be filed at the time application is made for such Certificate of Acquittance, and will be required regardless of whether or not the fiduciary makes a federal fiduciary return of income covering such final period of time.

d. A fiduciary in making an Iowa fiduciary return for an estate or trust shall include thereon all items of income reported or reportable for federal income tax purposes under the Internal Revenue Code of 1954. In determining the Iowa taxable income of the fiduciary, the personal exemption deduction of the fiduciary for federal income purposes cannot be taken. The adjustments specified in section 422.7, Code of Iowa, 1954, as amended, must be made. In the case of "resident" estates and trusts, net income from the operation of a business in a state other than Iowa shall be allocated to such other state if a state income tax has been or will be paid on said net income to said other state, and if said other state allows a similar allocation of net income from the operation of a business outside said other state.

e. A fiduciary in taking deductions from income of an estate or trust on an Iowa fiduciary return shall include items of deductions reported or reportable for federal income tax purposes under the Internal Revenue Code of 1954, but in taking a deduction for taxes paid or accrued, the fiduciary is permitted to take a deduction for federal income tax paid or accrued by the estate or trust in the tax year, but the amount of such deduction shall be adjusted by any amount of federal income tax refunded to the estate or trust in that tax year, so that the said refund will be made subject to the Iowa tax. Also, for Iowa income tax purposes, the fiduciary will not be permitted to include as a deduction any amount of Iowa income tax paid by the fiduciary.

f. The fiduciary shall show on the Iowa fiduciary return the amount of income of the estate or trust distributed or distributable to beneficiaries as reported on the federal fiduciary income tax return, and shall also show the amount of taxable income of the estate or trust distributed or distributable to beneficiaries for Iowa income tax purposes. In those cases where for federal income tax purposes only part of the year's income is distributed or distributable to beneficiaries, the distribution for federal income tax purposes will differ in most cases from the amount that for Iowa income tax purposes is distributed or distributable. Such difference being brought about by adjustments to income and deductions required under the Iowa income tax law as amended. The amount of income to be shown on the Iowa fiduciary returns as distributed or

distributable shall bear the same ratio to the net income of the estate or trust for Iowa income tax purposes as that between the amount distributed or distributable for federal income tax purposes and the net income for such federal income tax purposes.

Example: A trust has income and deductions for federal and Iowa income tax purposes as follows:

	Federal	Iowa
Total income	\$20,000.00	\$18,000.00
Deductions	4,000.00	8,000.00
Interest, taxes, depreciation, charitable deductions and miscellaneous deductions		
Net Income	\$16,000.00	\$10,000.00
Deduction for distribution to beneficiaries	\$ 8,000.00	\$ 5,000.00
For federal income tax purposes the ratio of the distribution to net income was $\frac{\$ 8,000.00}{\$16,000.00}$, and the ratio equals 50%.		

For Iowa income tax purposes 50% of \$10,000.00, net income, equals \$5,000.00 to be shown distributed to beneficiaries.

However, in any case where such method of determining the distribution amount for Iowa income tax purposes is in conflict with or contrary to the terms of the Will or trust instrument in the case, the fiduciary may use such other method in determining the distribution amount as appears proper under the facts in the case, and consistent with the amount distributed to the beneficiaries for federal income tax purposes. Any such method of arriving at the distribution amount for Iowa tax purposes shall be fully explained on the Iowa fiduciary income tax return.

In case distribution of income of an estate or trust is made to nonresident beneficiaries, the fiduciary shall show on the Iowa fiduciary income tax return the part of the distributive share of any nonresident beneficiary that is subject to the Iowa income tax in the hands of the nonresident distributee and the part of such share not subject to the Iowa tax.

g. In the case of a trust, the fiduciary shall state on the Iowa fiduciary return of income whether the trust is a "simple trust" or a "complex trust" with respect to the matter of determining the deduction allowable for distributions to beneficiaries for federal income tax purposes.

h. A trust or estate may not deduct as a distribution to a beneficiary, and a beneficiary is not taxable on, any amount which constitutes a gift or bequest of a specific sum and which is paid or credited all at once or in not more than 3 installments. However, an amount will not be treated as an excluded gift or bequest if the governing instrument provides that the specific sum is payable only from the income of the estate or trust.

i. The fiduciary shall be allowed to take a specific exemption credit of \$12.00, the same as allowed a single person, regardless of whether the return covers a period of less than 12 calendar months. Neither estates nor trusts are allowed credit for dependents.

j. In computing the Iowa tax on the taxable

income of the fiduciary the same tax rates are to be used as apply in the case of individuals.

k. A fiduciary shall act as a withholding agent and make withholdings for the Iowa income tax in accordance with the provision of section 422.16, Code of Iowa, 1954, and Regulations thereunder, in those cases where income of an estate or trust subject to the Iowa tax is distributed to a beneficiary who is a nonresident of the state of Iowa. Such withholdings to be reported on Form NR-5 and NR-5A.

Reg. 22.6-7. Copy of inventory of estate or trust required, also copy of will or trust instrument. In the case of an estate for a deceased person, a copy of the probate inventory showing the items of real and personal property inventoried into the estate, and their values as used for state inheritance tax purposes, must be filed with the Fiduciary Income Tax Department, and should accompany the first fiduciary return of income filed for the estate with said department. If the decedent died testate a copy of the will should also accompany the first fiduciary return of income. In the case of a trust, a list of the assets comprising the trust and a copy of the written instrument under which the trust was created must be filed with the first fiduciary return of income. In the case of a guardianship, a list of the assets that comprised the guardianship matter must be filed with the first fiduciary return of income. Such copies should be certified by the fiduciary as true and complete copies.

One filing will suffice, but in each subsequent return the fiduciary should state the prior return to which such copy or copies were attached. If the trust instrument is amended in any way, a copy of the amendment must be filed with the return for the taxable year in which the amendment was made. Where a statement is made by the fiduciary to the effect that the immediate filing of the will, trust instrument, or inventory will work undue hardship on the fiduciary, such return may be filed as soon as practical after the filing of the return, but not more than three months later.

Reg. 22.6-8. Returns by Guardian.

a. A guardian of a minor or of any other person under legal guardianship must make a return of income for his ward and pay the tax due thereon in those cases where the ward has gross or net income sufficient in amount to require the filing of a state income tax return, unless, in the case of a minor under guardianship, the minor himself proceeds to make and file his return or causes it to be made and filed. In the case of an incompetent ward who is married and living with husband or wife, the aggregate gross or net income of such husband and wife will be controlling in determining whether a return must be made. Ordinarily, the individual income tax blank should be used.

b. In the case of a guardian of a minor, an incompetent person, or other ward, where it becomes necessary to terminate the guardianship matter, and to have the certificate of the commission to file with the guardian's final report to the court, the guardian shall make a final fiduciary return on form IT-4. If no individual returns of income had been filed by or for the person under guardianship for the years immediately prior to the year of closing

the guardianship matter, a statement should accompany the final fiduciary return stating what the assets were in the matter, and explaining why no such returns were filed. If individual returns for the prior years were filed by or for the person under guardianship, and there is income in the year of closing the matter, then the fiduciary's return on Form IT-4 will be regarded as an information return for the purpose only of obtaining a certificate. If the death of the person under guardianship is the reason for terminating the matter, a final individual return of income on Form IT-1, (decedent's return) must be duly filed with the commission. If the reason for terminating the guardianship matter is because a minor ward has attained legal majority, or if an incompetent person, or other ward, is being released from guardianship, then any income for the year of closing the guardianship received by the fiduciary before his discharge as such must be reported along with any other income for the tax year by the individual no longer under guardianship, on Form IT-1. It is improper for the fiduciary to pay the tax on the ward's income where the guardianship matter terminates during a tax year if the ward had or will have other income during that same tax year.

Reg. 22.6.9 Income of estates and trusts taxed to the beneficiaries.

a. In any case where income of an estate or trust is distributed or distributable for federal income tax purposes to beneficiaries, and a deduction is taken for the amount of such distributed or distributable income determining the taxable income of the fiduciary, the beneficiaries to whom the income was paid or credited shall include their respective share of such income on their individual return in reporting income to this state. Nonresident of Iowa beneficiaries are required to report to this state only such part of their distributive share of income of an estate or trust as is derived from Iowa sources.

b. Amounts of income of estates and trusts shown distributed or distributable to beneficiaries on federal fiduciary returns of income will in most every case not be taxable in the same amount to the respective beneficiaries in reporting the income of such beneficiaries for Iowa income tax purposes. If the fiduciary of the estate or trust fails to advise the beneficiary as to what part of his distributive share of the income is subject to the Iowa income tax, the beneficiary should make inquiry before proceeding to report such income on his Iowa individual return, so that he may make necessary and proper adjustments to the amount of his distributive share of such income in determining his Iowa taxable income.

c. Capital losses of an estate or trust will reduce the taxable income of the estate or trust, but no part of the loss is deductible by the beneficiaries. If the estate or trust distributes all of its income, the capital loss will result in no tax benefit for the year of the loss. However, under the Internal Revenue Code of 1954, on termination of an estate or trust, any unused capital loss carry-over of the estate or trust is available to the beneficiaries.

d. If the taxable year of a beneficiary is different from that of the estate or trust, the amount to be included in the gross income of the beneficiary shall be based on the distributable net income of the estate or trust and the amounts paid, credited, or required to be distributed to the beneficiary during

any taxable year or years of the estate or trust ending within or with his taxable year.

e. A beneficiary of an estate or trust in reporting on his Iowa income tax return his distributive share of the income thereof shall show the name and location of the estate or trust.

Reg. 22.7-1. Adjusted gross income for federal income tax purposes under the Internal Revenue Code of 1954. In determining Iowa taxable income, each taxpayer starts with the adjusted gross income which he reported for federal income tax purposes for the year. This must be used even though it contains income which the state of Iowa is constitutionally inhibited from taxing. Adjustments to that starting amount are described in 22.7-2 through 22.7-4 and 22.7-11 through 22.7-13. The proper handling of adjusted gross income and adjustments where spouses file separate returns is described in Reg. 22.7-7.

Reg. 22.7-2. Interest and dividends from federal securities. The state is prohibited by federal law from taxing dividends received from corporations owned or sponsored by the federal government, or interest derived from obligations of the United States, and its possessions, agencies and instrumentalities. Therefore, if adjusted gross income for federal income tax purposes included any dividends or interest of this type, an adjustment must be made on the Iowa return, deducting the amount of such dividends or interest.

Any interest or dividend received from the following sources is exempt and to be deducted:

Commodity Credit Corporation
Farmers Home Corporation
Federal Deposit Insurance Corporation
Federal Farm Loan Corporation
Federal Home Loan Banks
Federal Intermediate Credit Banks
Federal Land Banks
Federal Savings and Loan Insurance Corporation
National Farm Loan Associations
Joint Stock Land Banks
Home Owners' Loan Corporation
Production Credit Corporation
Central Bank for Cooperatives
Reconstruction Finance Corporation
United States Housing Authority
United States Maritime Commission
War Finance Corporation
Federal Housing Administration
National Mortgage Associations

Any interest or dividend received from the following sources is not exempt:

Federal or State Savings and Loan Associations
Tennessee Valley Authority
Panama Canal Bonds
Philippine Bonds
Building and Loan Associations
Exempt State Corporations

Interest received in the following instances is not exempt:

- a. On refunds of federal income tax.
- b. On interest-bearing certificates issued in lieu of tax exempt securities, such income losing its identity when merged with other funds.
- c. On debentures issued to mortgagees of

mortgages foreclosed under the provisions of the National Housing Act.

d. On promissory notes of a federal instrumentality.

Reg. 22.7-3. Interest and dividends from foreign securities, and securities of state and other political subdivisions. Interest and dividends from foreign securities and from securities of states and other political subdivisions are to be included in Iowa taxable income. For constitutional reasons or because of specific exemption, such interest and dividends may not have been subject to federal income tax, and therefore not included in adjusted gross income for federal income tax purposes. To the extent such income has been so excluded, it must be added to adjusted gross income in order to arrive at Iowa taxable income.

Reg. 22.7-4. Basis for purposes of determining capital and other gains and losses. In some instances adjusted gross income for federal income tax purposes will include capital gains or losses, or gains or losses from property other than capital assets, where the basis for computing gain or loss on such property was established prior to January 1, 1934. In such case, the taxpayer may use as his basis the higher of cost, adjusted for depreciation allowed or allowable to January 1, 1934, or fair market value as of that date. If as a result of this provision a basis is to be used for purposes of Iowa income tax which is different from the basis used for purposes of federal income tax, appropriate adjustment must be made in the computation of Iowa taxable income.

Reg. 22.7-7. Adjusted gross income—separate returns by spouses. If spouses filed a joint return for federal income tax purposes and are filing separate returns for Iowa income tax purposes, allocation of adjusted gross income between them becomes necessary. Each return must show the adjusted gross income reported on the federal return, and the division between each spouse. Income may not be allocated on arbitrary basis. Wage and salary income shall be allocated to the spouse earning the same. Income from property or business shall be allocated to the spouse owning the property or business. If the title to property or business is in one of the spouses, prima facie that property or business is owned by that spouse. Adjustments for exempt and non-exempt interest and dividends, and basis for gains and losses, shall be subject to the same rules of allocation between the spouses. Statements explaining the allocation must be attached to both returns.

Reg. 22.7-9. Interstate or foreign commerce. Taxation of income derived from transactions in interstate or foreign commerce does not constitute such a burden on such commerce as to render the income immune from taxation by the state.

Reg. 22.7-10. Income from federal, state or municipal contracts. Any compensation or income derived by a taxpayer from a contract performed for the United States, a state, or a political subdivision thereof, is taxable income.

Reg. 22.7-11. Capital gains occurring prior to 1955 tax year. As capital gains and profits were not included in "gross income" and not subject to Iowa

income tax, for any tax year of a taxpayer prior to the tax year beginning in 1955, any capital gains and profits on transactions occurring in such prior tax years are not to be reflected in "taxable income" for Iowa income tax purposes even though under the method of accounting adopted by the taxpayer for federal tax purposes a portion of the gain or profit is reflected in federal taxable income for years which begin in 1955 or thereafter. For example, if a farmer sells his farm on a 20-year contract in 1952 and reports his profit on the installment basis for federal income tax purposes, his Iowa return for 1955 and subsequent tax years should be so adjusted as to exclude that profit in determining Iowa taxable income.

Reg. 22.7-12. Installment sales made prior to 1955 tax year. Persons engaged in the business of selling personal property who kept records on the installment basis and reported on such basis for federal tax purposes were required to report for Iowa income tax purposes on the accrual basis for tax years beginning prior to January 1, 1955. To the extent that their returns for tax years beginning January 1, 1955, or thereafter reflect installment sales reported for Iowa income tax purposes on the accrual basis in those prior years, adjustment should be made on the returns for those years beginning on or after January 1, 1955.

Reg. 22.7-13. Capital loss carry-over. If taxpayer has a net capital loss in any tax year which began prior to January 1, 1955, and for federal tax purposes carries forward the amount of such loss to a tax year beginning on or after January 1, 1955, he, however, is not entitled to carry that amount forward to such tax years for Iowa income tax purposes, and shall make such adjustments on his Iowa return as are necessary to prevent those amounts from being reflected in his Iowa taxable income for those years.

Reg. 22.8(1)-1. Allocation of business income of Iowa resident. If an Iowa resident has net income from the operation of a business in a state other than Iowa, and if state income tax has been or will be paid on said net income to said other state, and if that other state allows a similar allocation of net income from the operation of a business outside that other state, such net income shall be allocated to that other state, and deducted from adjusted gross income as an adjustment on the Iowa return. The operation of a farm is the carrying on of a business. Salaries, commission, fees or other remuneration for personal or professional services may not be allocated under Code section 422.8(1). According to information available at the time of adoption of these Regulations, the income tax laws of the following named states meet the requirement set forth in section 422.8(1), and it is regarded that income from the operation of a business in such states may be allocated to those states:

Arizona
Arkansas
Colorado
Georgia
Idaho
Indiana
Maryland
Minnesota

Mississippi
Missouri
New Mexico
North Carolina
North Dakota
Oklahoma
Oregon
Wisconsin

Reg. 22.8(1)-2. Losses from operation of business. The term "net income from the operation of a business" includes both profit and loss from that operation. If the business that is operated had a loss for the tax year, which was so reported for federal income tax purposes, that loss must be allocated to the state in which the business was operated, in accordance with reg. 22.8(1)-1. Therefore, it is necessary to adjust adjusted gross income on the Iowa tax return by adding thereto the amount of the loss as reported for federal income tax purposes.

Reg. 22.8(1)-3. Sale of business. Where the resident taxpayer who has been operating a business in a state other than Iowa, and the net income from such operation was allocable under the provisions of section 422.8(1), if he should sell that business or otherwise dispose of it in a manner to realize gain or loss, or should sell or otherwise dispose of a portion thereof other than in the regular course of operation of the business, no allocation for such gain or loss may be made.

Reg. 22.8(1)-4. Other limitations on the allocation provision.

a. Section 422.8(1) refers only to the operation of separate and distinct business without the state. Profit derived from the operation of a branch or agency of an Iowa business, or from sales or other transactions made by or through an Iowa business or agency, or subject to approval by it, is not included in the exemption.

b. The word "business" as here used includes manufacturing, merchandising, operation or renting of a farm, operation of facilities for the recovery and/or processing of oil, gas, coal and other mineral deposits, and similar activities. Royalties are to be considered in the nature of rents.

The commission holds, for administrative purposes that the words "when a state income tax has been or will be paid on said profit in said other state" shall be construed to refer to and mean that class of income that is subject to income tax in said other state.

c. Rendering personal services outside this state as an employee or independent contractor, or performing incidental transactions outside the state in connection with a business in this state, does not constitute conducting a business outside this state, and the income therefrom is not exempt from tax. Income derived from the performance of mental or physical labor will not be classified as income from a business simply because capital or the labor of others is employed as an incident to the rendition of such services, where such capital or labor is not an income-producing factor.

Reg. 22.8(2)-1. Income of nonresidents. Except to the extent provided otherwise in section 422.8(2), all income of nonresidents derived from sources in Iowa is subject to Iowa income tax. Net income received from the carrying on of a business, trade, profession, or occupation in Iowa must be reported. Income from property, trust, estate or other source in Iowa must be reported. Annuities, interest on bank deposits and interest-bearing obligations, and dividends are allocated to Iowa only to the extent to which they are derived from a business, trade, profession, or occupation carried on within the state of Iowa.

Reg. 22.8(2)-2. Compensation for personal services of nonresidents.

a. The Iowa taxable income of a nonresident includes compensation for personal services to the extent that such services were rendered within the state of Iowa. In the case of a nonresident of Iowa who is an officer or employee of a corporation that has an office or place of business in the state of Iowa, and does business in this state, and where the nonresident while located outside the state of Iowa performs duties that are connected with the management or conduct of the business of the corporation carried on within the state of Iowa, the salary or other compensation of the nonresident is not subject to the Iowa income tax, but if said nonresident comes into the state of Iowa in a tax year and performs personal services for the corporation or performs any duties in connection with the management of the business, the Iowa taxable income of such nonresident shall include that portion of his total compensation received from his employer for personal services for the tax year which the total number of working days that he was employed within the state of Iowa bears to the total number of working days within and without the state of Iowa. Compensation for personal services rendered by a nonresident of Iowa wholly outside the state of Iowa is not Iowa taxable income in the hands of such nonresident even though payment thereof be made by a resident of Iowa or from the office or other place of business in the state of Iowa of the employer or payor. If a nonresident of Iowa performs personal services within the state of Iowa for an employer only part time or part of his time during a tax year, and performs no personal services for such employer outside the state of Iowa during that year, then his entire compensation for the personal services performed in this state will be Iowa taxable income in the hands of the nonresident and must be reported to this state.

Compensation received from the United States government by nonresidents of Iowa members of the armed forces thereof who are temporarily present in the state of Iowa pursuant to military or naval orders is exempt from the state of Iowa income tax.

b. Income from commissions earned by a nonresident traveling salesman, agent or other employee for services performed or sales made whose compensation depends directly on the volume of business transacted by him, will include that proportion of the compensation received which the volume of business transacted by such employee within the state of Iowa bears to the total volume of business transacted by him within and without the state, allowable deductions will be apportioned on the same basis. However, in any case where there is a separate accounting kept by a nonresident or his employer of the business transacted in the state of Iowa by the nonresident in connection therewith, then such amount of compensation shall be reported to this state by the nonresident and no apportionment of the total volume of business transacted within and without the state will be permitted.

c. Nonresident actors, singers, performers, entertainers, wrestlers, boxers, etc., must include in their taxable income as income from sources within this state the gross amount received for performances within this state.

d. Nonresident attorneys, physicians, engineers,

architects, etc., even though not regularly employed in carrying on their profession in this state, must include in taxable income as income from sources within this state the entire amount of fees or compensation received for services performed in this state on behalf of their clients.

e. If nonresident employees (excluding employees mentioned in subsection "a" of this regulation are employed continuously in this state for a definite portion of any taxable year, the gross income of the employees from sources within this state includes the total compensation for the period employed in this state.

f. If nonresident employees are employed in this state at intervals throughout the year, as would be the case if employed in operating trains, planes, motor busses, trucks, etc., between this state and other states and foreign countries, and are paid on a daily, weekly or monthly basis, the gross income from sources within this state includes that portion of the total compensation for personal services which the total number of working days employed within the state bears to the total number of working days both within and without the state. If the employees are paid on a mileage basis, the gross income from sources within this state includes that portion of the total compensation for services which the number of miles traveled in Iowa bears to the total number of miles traveled both within and without the state. If the employees are paid on some other basis, the total compensation for personal services must be apportioned between this state and other states and foreign countries in such manner as to allocate to Iowa that portion of the total compensation which is reasonably attributable to personal services performed in this state.

g. A uniform rule for the exclusion from gross income of amounts received by employees under employer-financed accident and health plans is provided in the Internal Revenue Code of 1954. A nonresident in reporting Iowa earnings to this state may deduct from his gross Iowa earnings such portion of the amount received under such plans deductible for federal income tax purposes from his entire earnings as represents the ratio of his Iowa portion of his earnings to the total earnings to which the deductible or excludable amount was connected.

Reg. 22.8(2)-3. Taxing the earnings of nonresident officers or directors of corporations. In the case of a nonresident who is an officer or director of a corporation that has an office in this state of Iowa, or a place of business in this state, or carries on a business in this state, the compensation of such nonresident for personal services rendered the employer, which may have to do with the management of the business being carried on in Iowa, shall be subject to the Iowa income tax law in the hands of the nonresident only to the extent that such compensation pertains to personal services performed for the employer within the state of Iowa by the nonresident. See the provisions of reg. 22.8(2)-2 for instructions as to apportioning such income to the state of Iowa. Allowable deductions from such income must be properly apportioned also.

Reg. 22.8(2)-4. Income from sources within and without the state. In the case of income derived from any business, trade, profession, or occupation

carried on partly within and partly without the state, only such income as is fairly and equitably attributable to that portion of the business, trade, profession, or occupation carried on in this state, or to services rendered within the state, shall be included in the gross income of a nonresident taxpayer. The apportionment and allocation of such income shall be made under rules and regulations prescribed by the commission, which shall in any event, require the entire amount of such income both within and without the state to be shown in the return which the nonresident shall, and must file. If such allocation or apportionment is required, secure the necessary blank from the State Income Tax Division. For definition of "business carried on" see reg. 22.4-1 (a).

Reg. 22.8(2)-5. Apportionment of business income from business carried on both within and without the state.

a. If a nonresident, or a partnership or trust with a nonresident member, carried on business (as "business carried on" is defined in reg. 22.4-1 (a) both within and without the state, the net income therefrom must be so apportioned as to allocate to the state of Iowa a proportion of such income on a fair and equitable basis, in accordance with approved methods of accounting.

b. If books of the taxpayer are not kept in such a manner as to regularly disclose the proportion of his net income derived from business carried on within this state, then the amount attributable to business within this state shall be in that proportion which the gross sales made within the state bear to the total gross sales. The gross sales within the state shall be taken to be the gross sales made through, from or by offices, agencies, branches, or stores located within the state, regardless of the location of the purchaser or the destination of the goods sold.

c. If the books of the taxpayer are so kept as to regularly disclose the portion of his business income which is derived from sources within this state and it is shown by the taxpayer to the satisfaction of the commission that the income assignable to this state is more clearly and equitably reflected by the separate accounting method, returns on this basis will be accepted. In any event the entire income received by the taxpayer and the basis of allocation shall be shown in his return.

d. If the business, trade, profession or occupation carried on within the state is an integral part of a unitary business carried on both within and without the state, or if the business within the state is so connected with the part without the state that the net income of the part within the state cannot be accurately determined independently of the part without the state, the gross income of the entire business, trade, profession or occupation must be reported. Thus, if a nonresident engaged in the business of manufacturing and selling goods maintains a factory outside the state and sales office in the state, or vice versa, he must report the gross income from the entire business.

Reg. 22.8(2)-6. Income from intangible personal property.

a. Income of nonresidents from rentals or royalties for the use of, or the privilege of using in this state, patents, copyrights, secret processes and formulas, goodwill, trade-marks, franchises, and other like property is taxable, regardless of whether or not the

patent, copyright, etc., has a business situs in this state within the meaning of "c" below, since income arising from the use of property, whether tangible or intangible, within the state is income from sources within the state. Thus, for example, if a resident of New York, who is a patent holder, signs a contract in New York to license the manufacture and sale in Iowa by another person of the patented product in consideration of the payment of royalties on the basis of the number of units manufactured, the royalty income received is taxable. Similarly, if the author of a play, who is a resident of Illinois, receives fees for the public performance of his play in Iowa, the income received is taxable.

b. Income of nonresidents from intangible personal property such as shares of stock in corporations, bonds, notes, bank deposits and other indebtedness is taxable as income from sources within this state only if the property has a situs for taxation in this state, except that if a nonresident buys or sells stocks, bonds, or other such property in Iowa, places orders in Iowa to buy or sell such property, so regularly, systematically and continuously as to constitute doing business in this state, the profit or gain derived from such activity is taxable as income from a business carried on here, irrespective of the situs of the property for taxation.

c. Intangible personal property has a business situs in this state if it is employed as capital in the state, or if the possession and control of the property has been localized in connection with a business, trade or profession in this state, so that its substantial use and value attach to and become an asset of the business, trade or profession in this state. For example, if a nonresident pledges stocks, bonds or other intangible personal property in Iowa as security for the payment of indebtedness, taxes, etc., incurred in connection with a business in this state, the property has a business situs here. Again, if a nonresident maintains a branch office here and a bank account on which the agent in charge of the branch office may draw for the payment of expenses in connection with the activities of this state, the bank account has a business situs here.

If tangible property of nonresident has acquired a business situs here, the entire income from the property including taxable gains from the sale thereof, regardless of where the sale is consummated, is income from sources within this state.

d. Income of a nonresident beneficiary from an estate or trust, distributed or distributable to the beneficiary out of income from intangible personal property of the estate or trust, is not income from sources in this state and is not taxable to the nonresident beneficiary unless the property is so used by the estate or trust as to acquire a business situs in this state within the meaning of "b" above, or, in the case of royalties, patents, copyrights, secret processes and formulas, good will, trade marks, trade names, franchises and other like property, unless the estate or trust permits or licenses the property to be used in this state in the manner described in "c" above.

Whether or not the executor or administrator of an estate or the trustee of a trust is a resident of this state is immaterial, insofar as the taxation of income of beneficiaries from the estate or trust is concerned.

Reg. 22.8(2)-7. Federal income tax refunded. Any federal income tax (either paid by a nonresident or

withheld from his compensation) which is later refunded to the taxpayer shall be included as gross Iowa income by the nonresident for the year such refund is received, in the same proportion that such federal tax was deducted by the nonresident in a prior Iowa income tax return.

A nonresident shall also include as gross Iowa income any state or local tax refunded to him, if such tax was deducted in a prior Iowa income tax return.

Reg. 22.8(2)-8. Distributive shares of nonresident partners. A member of an Iowa partnership who is a nonresident is taxable only upon that portion of his distributive share of the partnership income which is derived from sources within this state. However, if the partnership derives any income from sources within the state, the nonresident members of the partnership are taxable upon their distributive shares of such income regardless of whether the partnership sustains losses from property located, or activities or business engaged in, outside this state, and regardless of the amount of such losses, even though such losses equal or exceed the income from sources within this state so that the total operations of the partnership result in a net loss. See reg. 22.15(2)-4.

Reg. 22.8(2)-9. Interest and dividends from governmental securities. Interest and dividends from federal securities subject to the federal income tax under the Internal Revenue Code of 1954, are not to be included in determining the Iowa net income of a nonresident, but any interest and dividends from securities and from securities of state and other political subdivisions exempt from federal income tax under the Internal Revenue Code of 1954, are to be included in the Iowa net income of a nonresident to the extent that same are derived from a business, trade, profession, or occupation carried on within the state of Iowa.

Reg. 22.8(2)-10. Gains from sales or exchanges of property. If a nonresident realizes any gains from sales or exchanges of property within the state of Iowa, such gains are subject to the Iowa Income Tax, and shall be reported to this state by the nonresident. In determining whether a short-term or long-term capital gain is involved, the provisions of the Internal Revenue Code, 1954, are to be followed.

Reg. 22.8(2)-11. Apportionment schedule. Where allocation or apportionment of income is required, the taxpayer should apply to the State Nonresident Income Tax Division, State Office Building, Des Moines 19, Iowa, for form NR-2, apportionment schedule.

Reg. 22.8(2)-12. Change from resident to nonresident status.

a. In cases where during the taxable year an individual changes his status from that of a resident to that of a nonresident, or from that of a nonresident to that of a resident, two returns are required in the event that the aggregate net income of such individual from all sources for the fraction of a year during which he was a resident and his net income from sources within the state of Iowa for the fraction of the year during which he was a nonresident shall equal or exceed \$1,125 if a single person or if mar-

ried and not living with husband or wife; or \$1,750 if married and living with husband and wife. One return shall be as a resident, on form IT-1 for the period during which he was a resident, and the second as a nonresident, on form NR-1, for the period during which he was a nonresident.

b. In case two returns for one taxable year are filed because of a change in residential status, the taxes due shall not be less than would be payable if the total net income shown by the two returns were included in a single return.

Reg. 22.9-1. Allowable deductions—in general. The United States Supreme Court has said:

"Whether and to what extent deductions shall be allowed depends upon legislative grace; and only where there is a clear provision therefor can any particular deduction be allowed. * * * Obviously, therefore, a taxpayer seeking a deduction must be able to point to an applicable statute and show that he comes within its terms."

Reg. 22.9-2. Optional standard deduction. An optional standard deduction is provided in the Iowa income tax law. Before determining the amount of the deduction, federal income tax payments, as adjusted in accordance with reg. 22.9-5, must be subtracted from net income. The optional standard deduction is then computed as 5% of the remaining balance, but may not exceed \$250. Where joint returns are filed, the optional standard deduction is limited to 5% of net income after deduction of federal income tax, not to exceed \$250. Where spouses file separate returns, each may take the optional standard deduction of 5%, not to exceed \$250. In the case of separate returns, if one spouse takes the optional standard deduction, the other spouse must also take the optional standard deduction. If the federal optional standard deduction was taken on the federal return, the optional standard deduction must be used on the Iowa income tax return.

Reg. 22.9-3. Itemizing deductions. If deductions were itemized on the federal return, to the extent allowable thereon the same deductions may be taken on the Iowa return. The taxpayer should enter on his Iowa return the total allowable deductions taken on the federal return, without further itemization. Deductions are subject to the adjustments specified in reg. 22.9-4 through 22.9-7.

Reg. 22.9-4. Iowa income taxes. Iowa income taxes paid or accrued during the tax year are permissible deductions for federal tax purposes but are not for purposes of determining Iowa taxable income. To the extent such taxes were included in deductions allowable for federal income tax purposes, they must be subtracted on the Iowa return.

Reg. 22.9-5. Federal income taxes. The amount of federal income taxes paid or accrued during the tax year could not be deducted from income for purposes of federal income tax. Such amount is, however, a permissible deduction for Iowa income tax purposes. Therefore, the amount paid or accrued should be added to deductions. If refunds of federal income taxes were paid during the year, such refunds must first be used to reduce the amount deducted for federal income tax. If the amount of refund exceeds the amount of tax paid or accrued, the excess shall be treated as an adjustment to adjusted gross income.

Reg. 22.9-6. Net operating loss carry-backs and carryovers.

a. Net operating losses occurring in tax years which began prior to January 1, 1955, shall not be reflected in computing Iowa taxable income although for federal income tax purposes they may be carried forward to tax years beginning on or after January 1, 1955. The taxpayer shall make such adjustments on his Iowa return as are necessary to prevent reflection of such losses in his Iowa income tax returns for those years.

b. Net operating losses occurring in tax years beginning on or after January 1, 1955, are to be reflected in the computation of Iowa taxable income for each tax year beginning on or after that date in the manner and to the same extent as they are reflected in federal taxable income for the same tax years. Net operating losses carried back for federal purposes to tax years beginning prior to January 1, 1955, shall not affect the computation of Iowa taxable income for those years, and the amount so carried back for federal tax purposes but excluded for Iowa tax purposes may not be carried forward to subsequent years for Iowa tax purposes.

Reg. 22.9-7. Soil conservation expenditures. Soil conservation expenditures during the tax year beginning in 1954 which were in excess of the amount deductible for that year but could be carried forward and deducted for tax years beginning on or after January 1, 1955, for federal tax purposes, are not an allowable deduction for Iowa income tax purposes in those years. The taxpayer shall make such adjustments on his Iowa returns as are necessary to prevent reflection of such expenditures in his Iowa income tax return for those years.

Reg. 22.9-8. Itemized deductions—separate returns filed by spouses. If one spouse uses the optional standard deduction on his separate return, the other spouse must also use the optional standard deduction. See reg. 22.9-2. Where both spouses itemize deductions, the deductions must be divided between them according to the portion thereof paid or accrued, as the case may be, by each. A spouse may not deduct an amount for taxes paid on property held in the name of the other spouse.

Reg. 22.9-10. Verification of deductions required. Deductions from gross income, otherwise allowable, will not be allowed in cases where the commission requests the taxpayer to furnish information sufficient to enable it to determine the validity and correctness of such deductions, until such information is furnished.

Reg. 22.9-12. Deductions allowable where income is allocated—residents. Code section 422.8(1) permits the allocation of net income from the operation by an Iowa resident of a business outside Iowa to such other state, under certain circumstances. Where such allocation is permitted, the deductions attributable to such operation must be allocated in the same manner as the net income. To the extent such a resident paid or accrued federal income taxes because of such operations, that portion of his tax must also be allocated. For example, if a taxpayer having income of \$40,000 was entitled to adjust his income to \$30,000 because of \$10,000 income from the operation of a business property allocated

to another state, one-fourth of his federal income tax paid or accrued is also allocable to that other state and may not be deducted for purposes of Iowa income tax.

Reg. 22.9-13. Deductions from Iowa income allowed nonresidents.

a. The Iowa income of a nonresident shall be determined in accordance with the provisions of reg. 22.8(2)-1 through 22.8(2)-12. Such income figure must be arrived at before deductions are taken for federal income tax paid or accrued as the case may be, and before the deductions provided for in subsection "c" hereof are taken in computing the Iowa taxable income of the nonresident.

b. *Federal income tax withheld or paid.* A nonresident may deduct from his Iowa income a ratio of federal income tax paid and/or withheld in the same year covered by his Iowa nonresident return, in the proportion that the nonresident's income as computed for Iowa income tax purposes bears to his adjusted gross income for federal income tax purposes under the Internal Revenue Code of 1954.

Example: A nonresident had 1955 total earnings of \$6300.00 as a factory worker. Of such amount he earned \$4200.00 while employed in the state of Iowa. Federal income tax withheld and paid by him in the year 1955 amounted to \$900.00. Ratio of federal adjusted gross income and Iowa income equalled 66 2/3%. Therefore, his deduction from Iowa income for Federal income tax paid would be two-thirds of \$900.00, or the amount of \$600.00. See reg. 22.8(2)-7 as to reporting as taxable income any refunds of federal income tax received.

c. *Deduction from Iowa income.* In computing the Iowa taxable income of nonresident individuals, there shall be deducted from Iowa income the larger of the following amounts:

1. An optional standard deduction of five percent of the Iowa income after deduction of the proper ratio of federal income tax, not to exceed \$250.00.

2. The total of contributions, interest, taxes, medical expense, child-care expense, losses and miscellaneous expenses deductible for federal income tax purposes under the Internal Revenue Code of 1954, with the following adjustments:

a. Subtract the deduction for Iowa income taxes.

b. If the nonresident had income for the tax year from both within and without the state of Iowa, then after subtracting the deduction for Iowa income taxes, he may use as a deduction from Iowa income only a ratio of his total of contributions, interest, taxes, etc., representing the proportion that the nonresident's income as computed for Iowa income tax purposes bears to his adjusted gross income for federal income tax purposes under the Internal Revenue Code of 1954.

Example: X, a nonresident of Iowa, had a 1955 federal adjusted gross income of \$12,000.00; his Iowa income being \$6,000.00. His 1955 federal income tax return showed itemized deductions for contributions, interest, taxes, medical expense, and miscellaneous expenses in total sum of \$4500.00, of which \$150.00 was for Iowa income tax paid. The ratio of his Iowa income to his federal adjusted

gross income was fifty percent. Therefore, fifty percent of the total expenses of \$4500.00 less \$150.00, would be \$2175.00, the portion of the nonresident's total deductions deductible in computing his Iowa taxable income for the year 1955.

Reg. 22.12-1. Personal exemption of single person. A single person may deduct from the computed tax a personal exemption of twelve (\$12). The term "single person" includes, for income tax purposes, an unmarried person, a widowed person, a divorcee, or a married person not living with husband or wife.

Reg. 22.12-2. Personal exemption of married person.

a. A married person living with husband or wife at the close of the taxable year, or living with husband or wife at the time of the death of that spouse during the taxable year, may, if a single joint return is filed, deduct from the computed tax a personal exemption of twenty-four dollars (\$24). Where each spouse files a separate return, each is entitled to deduct from the computed tax a personal exemption of twelve dollars (\$12). The personal exemption may not be divided between the spouses in any other proportion.

b. Whether a husband and wife are living together must depend upon the character of the separation, if they are not in fact together. If merely occasionally or temporarily a wife is away on a visit, or a husband is absent from home on business, or in the armed forces, the joint home being maintained, they will be considered living together. The unavoidable absence of a wife or husband at a sanatorium or asylum on account of illness does not invalidate the exemption. If, however, the husband voluntarily and continuously makes his home at one place and the wife at another, they are not living together within the meaning of the act. A resident alien with a wife abroad is not entitled to the joint exemption.

c. A nonresident taxpayer will be allowed to deduct a personal exemption for the entire year.

Reg. 22.12-3. Personal exemption for old-age or blindness. For federal income tax purposes additional personal exemptions are authorized if the taxpayer or his spouse is blind or is over 65. The Iowa income tax law does not authorize personal exemptions of this type.

Reg. 22.12-4. Credit for dependents. A taxpayer may deduct from his computed tax an exemption of twelve dollars (\$12) for each dependent. "Dependent" has the same meaning as provided by the Internal Revenue Code of 1954, and the same dependents may be claimed for Iowa income tax purposes as the taxpayer is entitled to claim for federal income tax purposes. The dependent credit on tax is to be taken by the spouse furnishing the major portion of the support for the dependent. If each spouse furnished fifty percent, they may elect between them which spouse is to be entitled to claim the dependent. The dividing of dependent credits applies only to the number of dependents and not to the money credit for a particular dependent.

Reg. 22.13-1. Return by resident individual taxpayer.

a. For each taxable year every resident of Iowa, single or married and not living with spouse, whose taxable income as defined in Code section 422.7 is \$1,125 or over, must make, sign and file a return.

Every married individual having a taxable income for the taxable year of \$1,750 or over must make, sign and file a return.

Husband and wife, each having independent income, must file either a joint return or separate returns if their aggregate net income for the taxable year was \$1,750 or over.

b. In determining whether returns must be filed, income from all sources, taxable under this division, in the case of residents, must be considered; in the case of nonresidents, only income from sources within this state should be considered. If the status of a person as a resident or nonresident changes during the taxable year, returns are required if the sum of the income, from sources taxable, received or accrued, during the period the person was a resident, and the income from sources within this state, received or accrued, during the period the person was a nonresident, equals or exceeds the amounts specified in (a) above.

c. Whether or not an individual is the head of a household or has dependents is immaterial in determining his liability to render a return.

d. If separate returns are filed by husband and wife, each may include in his return only such income as is attributable to him in accordance with the provisions of these regulations. Each may claim one-half of the credit for personal exemption.

e. Return of taxpayer for the year in which he died, see reg. 22.6-5.

f. If a taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer. A power of attorney must accompany a return made by an agent.

g. A return not signed by the taxpayer or his authorized agent, or not accompanied by such portion of the tax as is by law required to be paid at the time of filing of the return, shall not be deemed completely executed and filed as required by law.

h. Each taxpayer having a social security number must enter that number on his return at places indicated. If not so entered the return may be considered not completed.

i. Each taxpayer receiving wages, salaries, or other taxable income must attach to his return, filed with the state tax commission, a copy of information at source form, showing such income.

Reg. 22.13-2. Amended returns changing basis of reporting income. Although husband and wife originally filed a joint return or separate returns they after the due date for filing that return or those returns, will be permitted to file amended separate returns or an amended joint return as the case may be. An election to file joint or separate returns may be made anew each year regardless of election of prior year. The first year for which such election may be made is the calendar or fiscal year beginning in 1955.

Reg. 22.13-3. Amended returns. Whenever a taxpayer who has filed a return for Iowa income tax purposes files an amended return for federal income

tax purposes for the same year, he shall also file an amended return for Iowa income tax purposes.

Reg. 22.13-4. Due date for returns. The due date for filing income tax returns is the last day of the fourth (4th) month after the end of the taxable year, whether the return be on the basis of the calendar year or a fiscal year. The due date for filing returns of information on forms IT-5 and IT-5A and returns of withholding agents on forms NR-5 and NR-5A is the last day of the fourth (4th) month after the close of the calendar year. Returns not filed on or before the due date will be subject to penalties for delinquency.

Reg. 22.13-5. Method of accounting; accounting period. The return is to be computed on the same basis and for the same accounting period as the taxpayer's return for federal income tax purposes. Where the Director of Internal Revenue has consented to permit taxpayer to change the basis of his returns or his accounting period, a copy of that consent must be filed with the State Tax Commission.

Reg. 22.13-6. Copy of federal income tax return to be filed by nonresident. Under the provisions of section 12, Chap. 208, Acts of 55th G. A. (Code section 422.13 amended), a nonresident taxpayer shall file a copy of his federal income tax return for the current tax year with his Iowa nonresident income tax return. Such copy shall include full and complete copies of all farm business, capital gains and other schedules that were filed with such federal return. Such copies are to be accompanied by a written statement by the nonresident setting forth that they represent true and complete copies of his federal return.

However, in those cases where the nonresident has only Iowa wage or salary income to report and elects to take the optional standard deduction of five percent of Iowa net income not to exceed \$250.00, he may omit filing a copy of his federal return provided he completely lists his items of adjusted gross income for federal income tax purposes on his Iowa nonresident return, but in such cases, if the audit of such nonresident return reveals that a copy of the nonresident's federal return is necessary to complete such audit, the copy shall be furnished by the nonresident upon his receiving a request therefor.

Reg. 22.15(1)-1. Returns of information—where filed. Returns of information as required by section 422.15 relating to returns of information and by section 422.16, relating to withholding of nonresidents' income, shall be made on forms IT-5 and IT-5A or on forms NR-5 and NR-5A, respectively, and delivered to the STATE INCOME TAX DIVISION, State Office Building, Des Moines 19, Iowa, on or before the last day of the fourth (4th) month after the close of the calendar year for which the returns are made. Although, to make necessary a return of information the income must be fixed and determinable, it need not be annual or periodical. It must be made of any payment which will constitute taxable income to the recipient. The commission may require any person or organization acting at any time during the year as a broker or other agent in stock, bond, or commodity transactions to report the name and address of each customer or client during the preceding taxable (or calendar) year, together with

an itemized statement of cost, selling price, and gain or loss involved in each individual transaction during any preceding calendar year.

Reg. 22.15(1)-2. Who shall make returns of information. Returns of information shall be made to the state tax commission by every

(a) resident of the state and every nonresident carrying on a business, trade, etc., in the state.

(b) officer and employee of the state and of municipal corporations and political subdivisions of the state.

(c) officer or employee of the United States and of its agencies and instrumentalities.

(d) individual, partnership, estate, trust, and corporation maintaining an office or place of business in this state (whether or not a paying agency is maintained within the state and whether or not such entities are exempt from taxation under the Iowa income tax law) making payments in a calendar year of fixed or determinable income of \$1,000.00 or more to any individual.

Reg. 22.15(1)-3. What is included in calculating amounts for returns of information.

a. Returns of information are required of all amounts paid or credited to one payee, if such payments aggregate the minimum amount specified for such returns during the calendar year, irrespective of the basis of reporting by the payor or by the payee, including income constructively received by the payee. The necessity of reporting is not limited to payments of income of a single kind, equaling or exceeding the required amounts, but information returns are required if the aggregate payments of income of all kinds (including living quarters and/or board furnished) on which information returns are required, equal or exceed \$1,000.00. For example, if a payor pays to a payee \$900.00 for personal services, \$300.00 for rent and \$50.00 for interest, he is required to report such payments on forms IT-5A and IT-5 as the aggregate of the payments equal \$1,250.00. Or, if an employee received compensation of \$900.00 and is furnished living quarters and board worth \$360.00, the total amount which must be reported will be \$1,260.00.

b. Fees for professional services, to attorneys, physicians, and members of other professions, and taxable payments for commodities come within the meaning of "fixed and determinable income" and are required to be reported in returns of information as required by this regulation.

c. For the purpose of a return of information, an amount is deemed to have been paid when it is credited or set apart to the taxpayer.

d. Corporations are required to report payments of dividends in amounts of one hundred dollars or over.

Reg. 22.15(1)-4. Payments of which no return of information required. Payments of the following classes need not be reported on returns of information:

- a. Interest coupons payable to bearer.
- b. Income specifically exempt from taxation.
- c. Bills paid for merchandise, telegrams, freight, storage, and similar charges.
- d. To employees for board and lodging while traveling in the course of their employment, where

such payments are in reimbursement of expenses paid by such employees.

e. Of rent paid to real estate or rental agencies (but the agent must report payment to the landlord if the aggregate amount for the calendar year is large enough to require a return of information to be filed).

f. Distribution by partnerships to resident partners and by fiduciaries to resident beneficiaries.

g. Annuities representing the return of capital. But interest or other accumulations in excess of \$1,000.00 for the calendar year must be reported.

h. To nonresident employees for services rendered entirely without the state.

i. To nonresidents of annuities, interest on bank deposits, interest on bonds, notes or other interest bearing obligations or dividends, unless received by the nonresident in connection with a business, trade, profession or occupation carried on in this state, subject to taxation under division II of this act.

j. Payments to nonresidents which are reported by the withholding agent.

Reg. 22.15(1)-5. Penalty for failure to make returns of information. Where returns of information are not made as required by the law, the taxpayer required to make such returns will not be permitted to deduct from his gross income any amounts for which returns of information are delinquent; and the return of such taxpayer will not be considered properly filed until such required returns of information have been made.

Reg. 22.15(1)-6. Returns of information — how made. Returns of information shall, in all cases, be made for the calendar year, and shall be filed with the state income tax division not later than April 30th of the following year. The return shall be made on form IT-5A for residents and NR-5A for nonresidents and the return or returns of information shall be attached to a verified letter of transmittal, form IT-5 for residents and NR-5 for nonresidents. Whether the recipient of the reported income is married or single should be stated if possible. Where no present address is available, the last known post office address must be given. The number of taxpayer's dependents should be given. This form must give the social security number.

Reg. 22.15(2)-1. Partnerships and limited partnerships. The partnership or limited partnership required to file a return under the provisions of Code section 422.15(2) shall be a partnership or limited partnership required to file partnership return for purposes of federal income tax. If the partnership has elected for federal income tax purposes to be taxable as a corporation, it shall be so taxable for purposes of Iowa income tax.

Reg. 22.15(2)-2. Distribution and taxation of partnership income. A partnership as such is not taxable under the act but the members of a partnership (including limited partnerships organized under chapter 545) are taxable (except as otherwise provided in reg. 22.8(2)-9 respecting nonresident members) upon their distributable shares of the net income of the partnership whether distributed to them or not, and despite the fact that he or they employ an accounting basis (cash receipts, for

example) different from that of the partnership (accrual basis, for example). If the result of the partnership operation is a net loss (i.e. excess of allowable deductions from gross income) the loss may be deducted by the partners (except as otherwise provided respecting nonresident members) in the same proportion that net income would have been taxable to the partners. If the partner reports his income on the same taxable year basis as that of the partnership, his distributable share of the net income (or loss) of the partnership for such taxable year shall be included in or deducted from gross income in his individual return for that year. If, however, the taxable year of the partner is different from that of the partnership, his distributable share shall be included in or his proportion of the loss deducted from gross income for the year in which the taxable year of the partnership ends.

Reg. 22.15(2)-3. Partnership returns. Every partnership deriving income (a) from property owned within this state or (b) from a business, trade, profession or occupation carried on within the state, must make a return of income regardless of the amount of gross or net income and regardless of the residence of the partners, except as specified in reg. 22.15(2)-1. The return shall be made on form IT-3 and signed by one of the partners. The return shall be made on the same period basis, calendar or fiscal, as the partnership accounts are kept, irrespective the partners are reporting their incomes on a different period basis.

Reg. 22.15(2)-4. Contents of partnership return. The return of a resident partnership or of a partnership with one or more nonresident members, but whose income is derived entirely or partially from sources within this state, shall state specifically (a) the net income, and the capital gains or losses reported on the federal partnership return, (b) the names and addresses of the partners, and (c) their respective shares in said amounts.

Reg. 22.15(2)-5. General provisions as to partnerships.

a. A partnership engaged in carrying on business in this state is an Iowa partnership. Its return must state the entire net income and capital gains or losses reported on the federal partnership return, regardless of the source of the same.

b. The distributable share of a resident of Iowa, of the income of a partnership carrying on business in another state, constitutes taxable income to him, except in cases governed by the provisions of Code section 422.8(1).

Reg. 22.16-1. Withholding of nonresident's tax at source. The law contains special provisions with respect to the collection of the tax on nonresidents, by requiring that certain percentages of all gross income payable to such nonresident shall be withheld by the employer or other payor of the income, termed the withholding agent, defined as follows:

"The term 'withholding agent' means any individual, fiduciary, corporation, association, or partnership, in whatever capacity acting, including all officers and employees of the state or of any municipal corporation or political subdivision of the state that is obligated to pay or has control of paying to any nonresident of any 'gross income,' within the meaning of section 422.8."

Reg. 22.16-2. Duties of withholding agents. Provisions are contained in 1954 Code section 422.16 for a withholding agent to make withholdings for the Iowa income tax from payments of Iowa income made to nonresidents of the state of Iowa in a calendar year. However, the state tax commission has approved the use of the exemptions and rates hereinafter set out in lieu of the exemptions and rates specified in Code section 422.16:

A. In cases involving the payment of salaries and wages earned in the state of Iowa by nonresidents to:

1. Married persons.

(a) No withholdings on the first \$2,350.00.

(b) On all over \$2,350.00 up to \$4,000.00, withhold at the rate of two percent; and

(c) Where the earnings exceed \$4,000.00, withhold on all over first \$2,350.00 at rate of three percent.

2. Single persons.

(a) No withholdings on first \$1,500.00.

(b) On all over \$1,500.00 up to \$4,000.00 withhold at the rate of two percent; and

(c) Where the earnings exceed \$4,000.00, withhold on all over first \$1,500.00 at rate of three percent.

B. In cases involving the payment to nonresidents of Iowa gross income, *other than salaries or wages*, to:

1. Married persons.

(a) No withholdings on first \$2,350.00; and

(b) Withhold at rate of three percent on all in excess of first \$2,350.00.

2. Single persons.

(a) No withholdings on first \$1,500.00; and

(b) Withhold at rate of three percent on all in excess of first \$1,500.00.

The personal exemption credit and credit for dependents allowable to the nonresident are not to be taken into consideration in the matter of making withholdings for the Iowa tax. Such credits are to be taken on the nonresident's individual return on form NR-1.

On either basis the amount to be reported for withholding shall include the amount withheld.

If a withholding agent pays Iowa gross income separately to nonresidents of Iowa who are husband and wife living together, then, in making withholdings for the Iowa income tax from the two nonresidents, the exemption of the husband shall be only \$1,500.00. and the wife shall have an exemption of only \$1,500.00.

Example: H and W are husband and wife living together and are residents of the state of Illinois. They are both employed by Double X Corporation within the state of Iowa, and each has Iowa earnings in excess of \$1,500.00 in a calendar year. Double X Corporation, as a withholding agent, is required in such case to exempt only \$1,500.00 in making withholdings for the Iowa tax from H, and exempt only \$1,500.00 from payments made to W.

Withholding is required with respect to income derived by nonresidents from the following sources:

1. Personal service, including salaries, wages, commissions and fees for personal service wholly performed within this state and such portions of similar income of nonresident traveling salesmen or agents as may be derived from services rendered in this state.

2. Rents and royalties from real or personal property located within this state.

3. Interest or dividends derived from securities or investments within this state, when such interest or dividends constitute income of any business, trade, profession or occupation carried on within this state and subject to taxation under the act.

4. Income derived from any business of a temporary nature carried on within this state by a nonresident, such as contracts for construction and similar contracts.

5. The distributive share of a nonresident beneficiary of an Iowa estate or trust, limited, however, to the portion thereof subject to Iowa income tax in the hands of the nonresident.

6. Such part of the distributive share of a nonresident partner in an Iowa partnership as may be derived from business carried on within this state and allocable to this state.

7. Income derived from sources within this state by attorneys, physicians, engineers, accountants, etc., as compensation for services rendered clients in this state.

8. Compensation received by nonresident actors, singers, performers, entertainers, wrestlers, etc., for performances in this state.

9. The income of nonresidents employed in operating trains, boats, planes, motor busses, trucks, etc., between this state and other states, who are paid on a daily, weekly or monthly basis. The gross income of such employees subject to withholding will include that portion of the total compensation of such employees which the total number of working days employed within the state bears to the total number of working days both within and without the state; and if the employment is on a mileage basis, the income apportionable to Iowa and subject to withholding will be similarly apportioned.

10. The gross income of a nonresident (not engaged in carrying on a business, trade, profession or occupation on his own account, but employed and receiving compensation for his services) includes compensation for personal services only, if and to the extent that, such services are rendered within this state. Compensation for personal services rendered by a nonresident wholly without the state is excluded from gross income of the nonresident regardless of the fact that payment of such compensation may be made by a resident individual, partnership or corporation.

11. The gross income from commissions earned by a nonresident traveling salesman, agent or other employee for services performed or sales made whose compensation depends directly on the volume of business transacted by him, includes that proportion of the total compensation received which the volume of business or sales by such employee within this state bears to the total volume of business or sales within and without the state.

12. Payments made to landlords by agents, including elevator operators, for grain or other commodities which have been received by the landlord as rent constitute taxable income of the landlord when sold by him.

Reg. 22.16-3. Where only one per cent of income is required to be withheld. In the case of a business carried on within this state, the income of which is subject to withholding, the act provides that the nonresident taxpayer may file with the commission a verified statement, in such form and containing such

information as the commission shall prescribe, showing that any income therein described is derived from a source upon which the net income will be less than twenty per cent of the gross income, whereupon the commission, if satisfied that such statement is correct, shall give to the nonresident a certificate directing a designated withholding agent to withhold but one per cent of the income described in such certificate in excess of seventy-five hundred dollars.

Reg. 22.16-4. Returns by withholding agents.

a. Withholding agents are required to make and file certain returns. The act prescribes that returns shall be made upon the basis of each calendar year on such forms and at such times throughout the year as the commission shall from time to time prescribe, and there shall be included therein such information as the commission may require. Suitable forms will be furnished on request and instructions as to the proper method of making the returns will be printed thereon. Unless otherwise ordered by the commission, returns of withholding agents will be required to be filed with the State Nonresident Income Tax Division, State Office Building, Des Moines 19, Iowa, or on before the last day of the fourth (4th) month after the end of the taxable year and the amounts of income withheld shall be remitted with the returns.

b. Returns of withholding agents will be made on forms NR-5A and NR-5 which correspond to returns of information forms IT-5A and IT-5, used in reporting payments to resident individuals. Payments to individuals should be reported separately on forms NR-5A and a detailed and verified report shall be made on form NR-5, to include the name and address of each nonresident to whom payment was made during the calendar year, the total amount paid and the amount of income withheld.

c. Payments to nonresidents of \$1,500.00 or over must be reported and payments less than \$1,500.00 but more than \$1,000.00 should be reported, even though no withholding is required.

d. The remittance of the amounts withheld shall include the entire amount required to be withheld, and shall be made payable to the treasurer of the state of Iowa.

Reg. 22.16-5. Requirements for filing Iowa nonresident returns.

a. Every nonresident individual having a taxable income for the tax year from Iowa sources taxable under the Iowa Income Tax Law as amended, of \$1,125.00 or over, if single, or if married and not living with husband or wife; or having such a taxable income for the tax year of \$1,750.00 or over, if married and living with husband or wife, shall make and sign a return.

b. If husband and wife living together have an aggregate taxable Iowa income of \$1,750.00 or over, each shall make such a return, unless the income of each is included in a single state of Iowa joint return.

c. Form NR-1 shall be used by nonresidents in reporting Iowa income to this state. Such form may be obtained by applying to the Iowa Nonresident Income Tax Division, State Office Building, Des Moines 19, Iowa. Completed returns are to be filed with or mailed to that same Division on or before

the last day of the fourth (4th) month after the expiration of the nonresident's tax year. If Iowa tax is due, the return must be accompanied by remittance payable to Treasurer of State of Iowa.

Reg. 22.17-1. Requirements as to filing bond and securities. Any nonresident who elects to file with the commission the bond referred to in Code section 422.17, should first inform the nonresident income tax division of the state tax commission as to the amount of gross Iowa income that he expects to have for the named taxable year, and as to the sources of such income, so that such division may fix the penalty of the bond in an amount ample to meet the statutory requirements. The bond form may be obtained from said division, and in executing the bond the nonresident shall sign same as principal and the surety shall be a surety company authorized to transact business in the state of Iowa, and approved by the insurance commissioner of Iowa. A power of attorney for the attorney-in-fact who executes the bond on behalf of the surety company, as surety, must accompany the bond, and if that attorney is a nonresident of this state, the bond must then be countersigned by an Iowa resident agent of the surety company, in accordance with section 515.52 of the 1954 Iowa Code. Upon the filing and approval of such bond by the commission, a certificate will be issued to withholding agents whose names and addresses are furnished to the nonresident income tax division, authorizing such withholding agents to pay to the nonresident during a specified period any sums which may be due such nonresident not in excess of an amount fixed in such certificate.

Reg. 22.18-1. Requirements for obtaining credit for taxes paid to state of residence. It must first be determined that the nonresident taxpayer's state of residence has an income tax law that meets the requirements of Code section 422.18, and that reciprocity exists between the state of Iowa and the state of his residence as to the matter of granting credit for income tax payable in state of residence. A nonresident taxpayer residing in a state that does not have an income tax law cannot claim such a credit against his Iowa tax. Those nonresident taxpayers entitled to and seeking to take such a credit must completely make out an Iowa nonresident individual income tax return on form NR-1, and must file with such return a certified copy of their state of residence income tax return for the same tax year, together with a sufficient receipt showing payment of tax to that state. The terms "taxes paid" and "taxes payable" as used in Code section 422.18, mean only taxes paid or payable for the taxable year by the individual claiming credit, without the inclusion of any penalty or interest.

In computing the allowable credit to be taken on the nonresident taxpayer's Iowa return, the following formula should be followed:

A fraction is to be set up with the numerator thereof being the nonresident's gross Iowa income and with the denominator thereof being the nonresident's gross state of residence income, all for the same tax year, and the resulting percentage shall be applied to the amount of income tax paid to the nonresident's state of residence for that tax year and the result will represent the amount of state of residence income tax paid that the nonresident may

use as a credit against his computed Iowa income tax on the particular year's income.

Gross Iowa income subject to Iowa tax	Amount of income tax paid to	Credit to be taken
_____X	state of	=
Gross state of resi- dence income sub- ject to tax of that state	residence	against Iowa tax

Example: A taxpayer of a state having reciprocity with the state of Iowa for granting nonresidents a credit for income tax paid to state of residence, had a gross income of \$10,000.00 subject to the income tax of his state of residence, and of that amount \$5,000.00 was subject to the Iowa income tax. On such income he computed a tax of \$500.00 and paid that amount to the state of residence. Computation of the allowable credit to be used on his Iowa nonresident return of income would be made as follows:

$$\frac{\$ 5,000.00}{\$10,000.00} = .50 \text{ or } 50\% \times \$500.00 \text{ equals a credit of } \$250.00$$

According to available information at the time of compiling these regulations, the income tax laws of the following named states meet the requirements set forth in section 422.18 of the 1954 Code of Iowa, and it is regarded that reciprocity exists between such states and the state of Iowa in the matter of granting nonresidents credit for income tax payable in the state of residence:

California	Massachusetts	Utah
Delaware	Minnesota	Vermont
District of Columbia	Montana	Virginia
Kentucky	New York	Wisconsin (sal- aries only)
Maryland	South Carolina	

The foregoing list is subject to change. Whenever it becomes evident that nonresident taxpayers residing in other states with an income tax law are entitled to the credit, the information will be announced. Any question regarding the matter should be addressed to Iowa Nonresident Income Tax Division, State Office Building, Des Moines 19, Iowa.

Reg. 22.21-1. Time and place for filing return. A return of income must be filed on or before the last day of the fourth (4th) month following the close of the taxpayer's taxable year, whether the return be made on the basis of the calendar year or for a fiscal year. The due date is the last day upon which a return is required to be filed, or the last day of the period covered by an extension of time granted by the commission. When the due date falls on Sunday or a legal holiday, the return will be due the day following such Sunday or legal holiday. If placed in the mails the return should be posted in ample time to reach the income tax division, under ordinary handling of the mails on or before the date on which the return is required to be filed. Mailed returns should be addressed to the STATE INCOME TAX DIVISION, State Office Building, Des Moines 19, Iowa. (Such form of address is desirable in order to prevent returns being missent to the federal income tax department.)

If a return is placed in the mails, properly addressed and postage paid, in ample time to reach the income tax division on or before the due date for filing, no penalty will attach should the return not be received until after that date.

Reg. 22.21-2. Extension of time for filing returns. It is important that the taxpayer render, on or before the due date, a return as nearly complete and final as it is possible for him to prepare. However, when good cause exists by reason of sickness, unavoidable absence, or otherwise, the commission is authorized to grant an extension of time in which to file such return. In no case shall an extension exceed three months, except in cases where taxpayer is abroad. The application for an extension must be made prior to the due date of the return, or before the expiration of an extension previously granted. As a condition to granting an extension of time, the commission may require that a tentative return be filed and the payment of the first installment of tax shown due on that return, if that tax is over \$50; if \$50 or less the full amount is to be paid. If the time for filing is extended and the tax payable is over \$50, interest at six per cent per annum from date the return originally was required to be filed to date of actual payment on one-half of the total tax is to be paid by taxpayer; if the total tax is \$50 or less, interest is to be computed on full amount of tax. An extension of time to file return does not extend the time for payment of the second installment.

Reg. 22.21-3. Payment of tax by uncertified checks. The income tax division will accept uncertified personal checks in payment of income taxes, provided such checks are collectible at par, that is, for their full amount without any deduction for exchange or other changes. The date on which the income tax division receives the check will be considered the date of payment, so far as the taxpayer is concerned, unless the check is returned dishonored. If one check is remitted to cover two or more persons' taxes, the remittance must be accompanied by a letter of transmittal stating (a) the name of the drawer of the check; (b) the amount of the check; (c) the amount of any cash, money order or other instrument included in the same remittance; (d) the name of each person whose tax is to be paid by the remittance; and (e) the amount of payment on account of each person.

Reg. 22.21-4. Procedure with respect to dishonored checks. If any check is returned unpaid, all expenses incident to the collection thereof will be charged to the taxpayer. If any taxpayer whose check has been returned by the depository bank uncollected should fail at once to make the check good, the commission will proceed to collect the tax as though no check had been given. A taxpayer who tenders a certified check in payment for taxes is not relieved from his obligation until the check has been paid.

Reg. 22.21-5. Time and manner of payment of tax. The tax may be paid in full at the time of filing the return or, if the tax amounts to more than \$50, it may, at the taxpayer's option, be paid in two equal installments, one-half to be paid when the return is filed and one-half to be paid on or before the last day of the sixth month after the due date for filing

the return. If the amount of the tax is \$50 or less, it must be paid in full when the return is filed.

No interest will be added to the deferred payment, unless it is not paid within the required time, in which case interest at six per cent per annum from date the second installment became due to date of payment will be added to the balance of tax.

If the portion of the tax required by this regulation to be paid at the time of filing is not so paid, the return shall be considered not to have been filed until the required payment has been made.

Reg. 22.21-6 Limitation on installment payments. The privilege of paying the tax in two equal installments is permitted only in cases where the return is timely filed. The privilege of paying a tax in installments does not apply to additional assessments.

Reg. 22.21-7. Certification of correctness of the return. The return shall be authenticated by a signed declaration of its correctness. The return may be made by an agent if the taxpayer is (a) too ill to make it or (b) is absent from the state for 60 days before the due date. A power of attorney must accompany the return made by an agent. The person or persons actually preparing the return (if other than the taxpayer or his agent) must also sign the declaration. Verification by oath is not required.

Reg. 22.21-8. Use of prescribed forms. Returns must in all cases be made by residents and non-residents on forms supplied by the state tax commission. Taxpayers not supplied with the proper forms shall make application for same to the commission or to any county treasurer or field auditor, in ample time to have their returns made, verified and filed on or before the due date. Each taxpayer should carefully prepare his return so as to fully and clearly set forth the data therein called for. Imperfect or incorrect returns will not be accepted as meeting the requirements of the statute. In lack of a prescribed form, a statement made by a taxpayer disclosing his gross income and the deductions therefrom may be accepted as a tentative return, and if verified and filed within the prescribed time, will relieve the taxpayer from liability to penalties, provided that without unnecessary delay such a tentative return is replaced by a return made on the proper form. Each question must be answered and each direction complied with in the same manner as if the forms and instructions were embodied in these regulations.

Reg. 22.21-9. List of forms. The following forms prescribed by the commission, are available to taxpayers:

- Form IT-1 Resident individual return.
- Form IT-2 Corporation return.
- Form IT-2A Allocation and apportionment of corporate income.
- Form IT-3 Partnership return.
- Form IT-4 Fiduciary return.
- Form IT-5 Summary of reported payments to residents.
- Form IT-5A Information at source (residents)
- Form IT-6 Claim for refund of tax.
- Form NR-1 Nonresident individual return.

Form NR-2 Allocation of fiduciary and partnership income of nonresidents.

Form NR-5 Summary of withholding of income payable to nonresidents.

Form NR-5A Return of withholdings from nonresidents.

Reg. 22.25-1. Power to examine and audit may be delegated. Code section 422.25(1) provides that the Commission shall examine returns within three years and determine the correct amount of tax. Section 422.25(2) permits the determination of the correct amount of the tax within five years, if the commission discovers from any source that all or portions of the income have been omitted either through understatement of net income or overstatement of deductions. Section 422.64 permits the commission to appoint and remove such agents, auditors, clerks and employees as it deems necessary, and to prescribe the duties of such persons. The Commission hereby delegates to the Director of the Income Tax Division the power to examine returns and make audits; and to determine the correct amount of tax due, subject to review by the Commission on appeal to the Commission. The power so delegated may further be delegated by the Director to such auditors, agents, clerks and employees of the Income Tax Division as he shall designate.

Reg. 22.25-2. Notice of discrepancies. An agent, auditor, clerk or employee of the Income Tax Division, designated by the Director to examine returns and make audits, who discovers discrepancies in returns or learns that the income of the taxpayer may not have been listed, in whole or in part, or that no return was filed when one was due, is authorized to notify the taxpayer of his discovery by ordinary mail. Such notice shall not be termed an assessment. It may inform the taxpayer what amount would be due from him if the information discovered is correct.

Reg. 22.25-3. Right of taxpayer upon receipt of notice of discrepancy. A taxpayer who has received notice of a discrepancy in connection with a return may pay the additional amount stated to be due. If payment is made, and the taxpayer wishes to contest the matter, he should then file claim for refund. However, payment will not be required until assessment has been made (although interest will continue to run if payment is not made). If no payment is made, the taxpayer may discuss with the agent, auditor, clerk or employee who notified him of the discrepancy, either in person or through correspondence, all matters of fact and law which he considers relevant to the situation. Documents and records supporting his position may be required.

Reg. 22.25-4. Power of agent, auditor, etc., to compromise tax claims. No employee of the Commission has the power to compromise any tax claims. The power of the agent, auditor, clerk or employee who notified taxpayer of the discrepancy is limited to the determination of the correct amount of tax.

Reg. 22.25-5. Review of Director. In the event taxpayer and the agent, auditor, clerk, or employee cannot agree as to the correct amount of tax, and taxpayer refuses to pay the amount determined to be correct, the matter may be referred to the Director for review.

Reg. 22.25-6. Formal notice of assessment. If following review no agreement is reached, and taxpayer does not pay the amount determined to be correct, a formal notice of assessment shall be sent to the taxpayer, by registered mail. Also, if the period in which the correct amount of tax can be determined is nearly at an end, a formal notice of assessment may be sent without compliance with reg. 22.25-3, 4 and 5, or a jeopardy assessment may be made under the provisions of section 422.30. All formal notices of assessment shall be signed either by the chairman or the vice-chairman of the Commission.

Reg. 22.25-7. Compromise of tax, interest or penalty. The Commission does not have power to compromise, waive or reduce any income tax, or any penalty or interest thereon, except as provided in section 422.25(3), 1954 Code, as amended. The Executive Council of the State of Iowa, under the provisions of section 19.9, does have power to compromise claims in favor of the state which are of doubtful equity or collectibility. Taxpayers seeking the advantage of section 19.9 should submit their offer of compromise in writing to the State Tax Commission, and should set forth reasons justifying the making of the compromise. Each offer should be accompanied by a draft or certified check for the amount offered in compromise.

Reg. 22.25-8. Periods of limitation.

a. In case errors in computing taxable income and tax due are apparent on the return itself, the correct amount of tax due may be determined by the Commission within three years from the time the return is filed. If a transaction has been fully disclosed in the return or on a schedule or statement incorporated with the return, so that upon examination of the return the proper treatment of the transaction could be ascertained, but it was incorrectly reflected in taxable income on the return, the three-year limitation is applicable.

b. If a taxpayer fails to include in his return such items of gross income, as defined in the Internal Revenue Code of 1954, as will under that Code extend the statute of limitations for federal tax purposes to six years, the correct amount of tax due may be determined by the Commission within six years from the time the return is filed.

c. If a taxpayer files a false or fraudulent return with intent to evade tax, the correct amount of tax due may be determined by the Commission at any time after the return has been filed.

d. While the burden of proof of additional tax owing under the six-year period or the unlimited period is upon the Commission, a prima facie case of omission of income, or of making a false or fraudulent return, shall be made upon a showing of a federal audit of the same income, a determination by federal authorities that the taxpayer omitted items of gross income or made a false or fraudulent return, and the payment by the taxpayer of the amount claimed by the federal government to be the correct tax or the admission by the taxpayer to the federal government of liability for that amount.

e. Subsections "b" and "c" do not apply to returns for tax years beginning before January 1, 1949.

f. If taxpayer erroneously reports or fails to report

items of net income or overstates deductions which he claims to be entitled to, so that his income or any portion thereof is not properly listed in his return, or if no return is filed when it was due, the correct amount of tax due may be determined by the Commission within five years from the time the return was due.

Reg. 22.28-1. Manner of filing appeals to the commission.

1. Appeals to the state tax commission should be in writing and should be addressed to the STATE INCOME TAX DIVISION, State Office Building, Des Moines 19, Iowa. An appeal should set forth all facts upon which the appellant intends to rely, together with a statement of the reasons of the appellant for making such appeal.

2. If taxpayer desires a personal hearing, notice to that effect should be given, whereupon the commission will set a date for such hearing and the taxpayer will be notified of such a date.

Reg. 22.28-2. Hearings—who may appear. At any hearing the taxpayer may appear and present his appeal in person. He may be present and may have his case presented by his attorney or accountant.

Reg. 22.28-3. Hearings—burden of proof. A taxpayer who has appealed has the burden of proof that the assessment levied against him is incorrect, and in what respects it is incorrect.

Reg. 22.28-4. Hearings—who before. Hearings on appeal shall be held before the Commission. At least two members of the Commission must be present.

Reg. 22.28-5. Record—evidence. Hearings usually will be informal, but where it is considered necessary, a formal record may be made. Evidence presented need not be formally introduced nor objected to by any party to the hearing. In the discretion of the Commission, relevant evidence, which is because of its nature inadmissible in a court of law, may be introduced. All evidence in the files of the Commission shall be available to the Commission. However, the taxpayer should be informed of the substance of any documents or other evidence of which he has not been apprised, and he should have opportunity to rebut such evidence.

Reg. 22.28-6. Remand to auditor, agent, clerk of employee. If from the hearing it appears that the matters at issue can be settled between the auditor, agent, clerk or other employee who initially determined that the return was incorrect or was not filed, and the taxpayer, the Commission may remand the matter to the auditor, agent, clerk or other employee without decision. Such action shall not be taken if protested by the taxpayer.

Reg. 22.28-7. Decision. Unless the matter on appeal is remanded in accordance with reg. 22.28-6, the Commission shall render a decision thereon within a reasonable period of time. (Payment of the assessment after hearing and before decision shall be deemed a waiver of decision.) The determination of the Commission shall be in the form of a Findings and Order, setting forth sufficiently to apprise the taxpayer of the reasons for the determination, the Findings of Fact, Conclusions of Law, and Decision. The decision of the majority of the Commissioners

shall be the decision of the Commission. In case a Commissioner dissents from the Commission's decision, he may set forth his Findings, Conclusions, and reasons for his dissent. The decision may confirm the assessment as made, and sustain it; it may modify the assessment in various particulars; or it may ascertain that the assessment should not be confirmed in any respect. The Findings and Order of the Commission shall be furnished to the taxpayer by registered mail.

Reg. 22.30-1. Jeopardy assessments.

a. A jeopardy assessment made pursuant to Code section 422.30 is due and payable when the notice of the assessment is served upon the resident or non-resident taxpayer, and may not be paid in installments. Proceedings to enforce the payment of the assessment by seizure or sale of any property of the taxpayer, or by garnishment, may be instituted immediately.

b. A jeopardy assessment may be made in a case where a return has been filed, and the commission believes for any reason that collection of the tax will be jeopardized by delay; or in a case where a taxpayer fails to file a return, whether or not formally called upon to do so, in which case the commission is authorized to estimate the income of the taxpayer upon the basis of available information, and to add thereto interest and penalties. The payment of tax under a jeopardy assessment does not deprive the taxpayer of the right to claim a refund of any part of the tax paid, to which he can prove himself entitled.

Reg. 22.30-2. Waiver of period of limitation. Where it appears that the collection of tax may be jeopardized by delay, an estimated tax, based on available information, will be assessed against the taxpayer, the assessment to be subject to such later adjustments as may be found necessary. If the taxpayer files with the commission a written waiver of the period of limitation, the limit of time for audit of the taxpayer's return will thereby be extended for a designated period.

Reg. 22.32-1. Definitions.

a. The term "corporation" as used in Chapter 422 of the Iowa Code and in these regulations includes not only corporations which have been created or organized under the laws of Iowa, but also those which are qualified to do, or are doing business in Iowa, in a corporate or organized capacity, by virtue of creation or organization under the laws of the United States or of some state, territory or district or of a foreign country. The term "corporation" is not limited to the artificial entity usually known as a corporation, but includes also an association, a trust classed as an association because of its nature or its activities, a joint stock company, and certain kinds of partnerships. Any association or organization which reports as a corporation, for federal income tax purposes under the Internal Revenue Code of 1954, shall be considered to be a corporation for the purposes of Iowa income tax on corporations.

b. The term "association" is not used in the law in any narrow or technical sense. It includes any organization, created for the transaction of designated affairs, or the attainment of some object, which like a corporation continues notwithstanding that its

members or participants change, and the affairs of which, like corporate affairs, are conducted by a single individual, a committee, a board, or some other group, acting in a representative capacity. It is immaterial whether such organization is created by an agreement, a declaration of trust, a statute, or otherwise. It includes a voluntary association, a joint stock association or company, a "business" trust, a "Massachusetts" trust, a "common law" trust, a partnership association, and any other type of organization (by whatever name known) which is not, within the meaning of the law, a trust or an estate, or a partnership. An "Investment" trust of the type commonly known as a management trust is an association, and a trust of the type commonly known as a fixed investment trust is an association if there is power under the trust agreement to vary the investment of the certificate holders. If the conduct of the affairs of a corporation continues after the expiration of its charter, or the termination of its existence, it becomes an association.

Reg. 22.33(1)-1. Basis of corporate tax. The determination of taxable income of a corporation is accomplished on a different basis than in the case of other taxpayers. Individual residents of Iowa, and partnerships, estates, and trusts domiciled in Iowa are subject to the tax on all income received by them, unless specifically exempted, whether from sources within or without the state; while in the case of corporations whose income is subject to the tax, the tax is levied and collected only upon such income as may accrue to the corporation from business carried on in the state plus certain income from sources without the state which by law follows the situs of the taxpayer, the situs meaning the residence, domicile, or place of doing business, as the case may be.

Reg. 22.33(1)-2. Corporations carrying on business entirely within the state of Iowa. If a corporation carries on its trade or business entirely within the state of Iowa, no allocation of its income may be made. The corporation will be considered to be carrying on business entirely within the state of Iowa if its manufacturing, sales, or other activities are regularly carried on only in Iowa, even though it may own subsidiary corporations which function in other states and from which it receives income in the form of interest, dividends, rents, royalties, or otherwise.

Reg. 22.33(1)-3. Corporations not carrying on business entirely within the state of Iowa. All corporations not within reg. 22.33(1)-2 shall be deemed not to carry on business entirely within the state of Iowa. The net income of such corporations shall be apportioned or allocated to Iowa and outside Iowa in accordance with reg. 22.33(1)-4 through 22.33(1)-9, and reg. 22.33(2)-1, -2.

Reg. 22.33(1)-4. Interest, dividends, rents and royalties (less related expenses) received in connection with business.

a. This regulation applies only to income in the form of interest, dividends, rents and royalties received from the ownership, holding, or use of property held, owned or used in the ordinary and regular course of the corporation's business, less all expenses directly or indirectly related to the production of such income.

b. Where a corporation has a wholly owned subsidiary, or a partially owned subsidiary, any interest, dividends, rents or royalties received from the subsidiary shall be allocated to Iowa to the extent that they are related to or derived from the business of the subsidiary in Iowa.

c. Interest received by a corporation from accounts receivable, or from notes receivable from its customers in connection with sales to the customer, or with the financing of the customer to enable him to do business, and interest on tax refunds, is interest received in connection with business.

d. Interest received by a corporation in connection with the sales of its own stock or securities as in the case of interest receivable on the unpaid balance of a stock subscription agreement, is not interest received in connection with business.

e. Rents received for the use of real or personal property owned by a corporation shall be considered received in connection with business if the corporation is regularly engaged in the business of renting such types of property, or if the property so rented is used by a wholly or partially owned subsidiary to carry on its own business activities, or if the property rented is ordinarily used by the corporation in its own business or has been acquired by the corporation for use in its own business in the near future and the rental thereof is temporary.

f. Royalties received shall be considered received in connection with business if received for the licensing of use of a process, patent, or copyright which the corporation itself actively uses in its own operations (as opposed to mere licensing), or if the corporation is regularly engaged in the business of research and development of products, processes or improvements thereto and the licensing of the use of such processes, patents or copyrights as are thereby acquired.

g. Expenses related either directly or indirectly to the production of items of interest, dividends, rents and royalties received in connection with business shall be allocated in the same manner as the items to which they are related. Examples of expenses related to the production of such items of income will include: depreciation and repairs on rental property, depletion on royalties, applicable taxes (including federal income taxes), interest paid on money invested in the assets producing the income, and any other expenses directly or indirectly related to the production of such items of income. Where a corporation having invested money in assets producing interest, dividends, rents or royalties borrows money for other corporate purposes, the cost of such borrowing shall be deemed an expense indirectly related to the production of interest, dividends, rents, or royalties. However, in no case where money was borrowed for other purposes shall the amount of interest paid which is allocable outside Iowa as related expense exceed the amount of income (less other related expenses) allocable outside Iowa to which it is considered related.

Reg. 22.33(1)-5. Interest, dividends, rents and royalties (less related expenses) not received in connection with business.

a. This regulation applies only to interest, dividends, rents and royalties (less related expenses), which are not subject to the provisions of reg. 22.33(1)-4.

b. Items of income of the type covered by this regulation, including interest on land contracts, mortgages, bonds, bank deposits, notes and other securities; dividends on shares of stock, income from patents, copyrights or other royalties; and rents for the use of real estate or personal property follow either the residence of the recipient of the income or the situs of the business. An Iowa corporation investing in securities of non-Iowa corporations must report all income derived therefrom as well as income derived from investments in securities of other Iowa corporations. A Delaware corporation having an Iowa business situs, must also report all income derived from investments in securities regardless of the location of the issuing corporation. But an Illinois corporation, with an Illinois business situs, which receives dividends from an Iowa corporation in whose stock it has invested is not required to report such income. Nor is it required to report rental income from real estate or personalty located in Iowa.

c. Expenses related either directly or indirectly to the production of items or interest, dividends, rents and royalties not received in connection with business shall be allocated in the same manner as the item of income to which related. For example, if an Illinois corporation with an Illinois business situs borrowed money in Iowa in order to invest in the stock of an Iowa corporation, the interest it must pay as a result is not allocable to Iowa. In no case shall the amount of interest paid which is thus considered not to be allocable to Iowa exceed the income from the investment to which it relates (less other related expenses).

Reg. 22.33(1)-6. Proration of related expenses. In case a corporation has income allocable in part to Iowa and in part outside Iowa, under the provisions of reg. 22.33(1)-4 and 22.33(1)-5, and has expenses directly or indirectly related thereto but not clearly attributable to specific items of such income, if the total of such expense is less than the total of such income (excluding such income to the extent of related expenses whose relation is clearly attributable thereto), then that total expense may be allocated to the various remaining items of income in the proportion of investment in each item to the total investment.

As an example: Corporation X, an Iowa corporation, owns an Illinois subsidiary, Y, not doing business in Iowa, and has paid \$90,000 for all of Y's stock. X also invested \$10,000 of unneeded working capital in stock of Z corporation. Dividends during the year from Y are \$15,000 and from Z are \$800. X has borrowed \$20,000 and paid interest thereon during the year in the amount of \$1200. There are no other expenses related to either item of income. Ninety per cent of the interest expense is deemed related indirectly to the investment in Y, and allocable outside Iowa; ten per cent is deemed related indirectly to the investment in Z, and allocable to Iowa.

Reg. 22.33(1)-7. Capital gains and losses. Capital gains and losses from the sale of assets, regardless of situs and regardless of the purpose for which the asset was held, shall follow either the residence of the recipient or the situs of the business.

Reg. 22.33(1)-8. Where income is derived from business other than the manufacture or sale of tangible personal property.

a. This regulation applies to corporations receiving income from business, of types not covered by reg. 22.33(1)-4, 22.33(1)-7, or 22.33(1)-9.

b. The term "income from personal service" includes income which is received by a corporation for rendering personal service, and fees or commissions derived from conducting an auction, agency, brokerage or commission business. It is immaterial whether the services are performed by the principal owner or stockholders or by other employees of the corporation.

Income received by a corporation from personal services is allocable to Iowa regardless of where the services were performed if the corporation is domiciled in Iowa, or has a business situs in Iowa.

Income received by a corporation doing business in Iowa from personal services performed in Iowa is allocable to Iowa. Expenses directly or indirectly related thereto are allocable to Iowa. Indirectly related expenses include general overhead items, which may be allocated upon a basis which the taxpayer can substantiate as just and equitable.

c. Any other income, and expenses directly or indirectly related thereto, must be allocated within and without Iowa on a basis which the taxpayer can substantiate as just and equitable.

Reg. 22.33(1)-9. Where income is derived from the manufacture or sale of tangible personal property.

a. The act provides specifically but one method of allocating and apportioning income derived from the manufacture or sale of tangible personal property, termed the "statutory method," which provides that the part of such income attributable to business within the state shall be that proportion which the gross sales made within the state bear to the total gross sales.

Where an entire item of income is assigned within or without the state, it is said to be allocated within or without the state, and when income is partly assignable within the state and partly without the state, it is called apportionable income. Income allocated to the state is nonapportionable.

The expenses related to nonapportionable income shall be deducted therefrom to determine the nonapportionable income. The total amount of nonapportionable income must be deducted from the total net income of the business as shown on page 1 of the return to determine the net income to which the apportionment fraction is applied. Nonapportionable income assignable to Iowa shall be added to the apportionable income assigned to this state as determined by use of the apportionment fraction to determine the total net taxable income.

b. The gross sales of a corporation within the state includes sales for delivery to a purchaser within the state, but does not include sales for delivery to a common carrier for transportation out of the state.

For example, if a corporation sells to a customer at its place of business in this state, and delivers the property to the purchaser, the sale is a sale within the state and the income derived therefrom is taxable in this state, regardless of the ultimate destination of the property. If, however, a sale is made and the property is not delivered to the purchaser thereof, but to a common carrier for transportation to a place outside of the state, the income derived therefrom will not be taxable in Iowa.

The gross sales of a corporation within the state shall be taken to be the gross sales of goods sold and delivered within the state, including:

1. Goods sold and delivered within the state to a common carrier and consigned to a point within the state, regardless of where such shipment may be afterwards consigned by the purchaser.

2. Goods sold and delivered within this state to a common carrier and consigned to a point without this state, but diverted by the purchaser and actually delivered to a point within the state.

Goods sold and delivered within the state to a common carrier for transportation out of the state and which are actually delivered outside of the state shall be excluded.

Goods delivered to the purchaser in Iowa from stocks of merchandise kept within the state shall be included as Iowa sales in determining the proportion of the net income subject to the tax even though such transactions were handled through an office outside the state.

c. In the case of corporations engaged in the manufacture or sale of tangible personal property, the apportionment fraction represents the ratio of the sales made within this state during the taxable year to the total sales wherever made. For explanation of what constitutes a sale within Iowa, see subparagraph "b" hereof.

The right to apportion or allocate taxable income by corporations does not extend to resident individuals, partnerships, estates or trusts. In the case of income of a nonresident, such apportionment or allocation is permissible in certain cases, but under rules different from those applicable to corporation income.

Reg. 22.33(1)-10. Allocation of income of public utility corporation. In the case of interstate transportation and transmission companies, including railroad companies, air line companies, truck and bus line companies, freight car and equipment companies, oil, gasoline, natural and casinghead gas pipe line companies, and telegraph and telephone companies, the allocation provided in subparagraph "a" of reg. 22.33(1)-9 may be subject to the following provisions and/or exceptions in allocations of income within and without this state:

1. Railroads. Railroads which operate partly within and partly without the state of Iowa may determine their net taxable income by taking their gross operating revenue within this state, including therewith that portion of interstate business earned within Iowa on the basis of mileage proportion, and deducting from such gross operating revenue the proportionate average of their operating expenses which their operations within Iowa bear to the total operating revenue. Such operating revenues and expenses are to be determined from Interstate Commerce Commission's standard classification of accounts as are approved by the Commissioner of internal revenue and reconciled with the Iowa income tax law and regulations relating thereto. To the net operating revenue thus determined shall be added revenues from miscellaneous operations within this state, less related expenses.

2. Air line, truck and bus line companies, freight car and equipment companies shall determine their Iowa proportion of gross receipts or gross revenues by taking the proportion of mileage traveled in

Iowa to the total mileage traveled within and without the state. This provision is applicable to corporations only.

3. Oil, gasoline, and gas pipe line companies shall determine the proportion of transportation revenue derived from interstate business that is attributable to Iowa by the proportion of Iowa traffic units to total traffic units. The "Traffic Unit" of an oil pipe line is defined as the transportation of one barrel of oil for a distance of one mile; the "Traffic Unit" of a gasoline pipe line is defined to be the transportation of one gallon of gasoline for a distance of one mile; and a "Traffic Unit" of a gas pipe line is defined to be the transportation of one thousand cubic feet of natural or casinghead gas for a distance of one mile.

4. Telephone and telegraph companies shall determine the Iowa proportion of revenues by taking the Iowa proportion of used wire mileage to the entire used land wire mileage of the system.

Reg. 22.33(2)-1. Allocation of income in special cases. Whenever it shall appear to the commission that the statutory method of apportionment will not properly reflect the taxable net income assignable to the state, the commission may permit or require a taxpayer to determine the taxable net income by other methods. If a taxpayer feels that the application of the statutory method, in his case, results in an injustice, such taxpayer may petition the commission to be permitted to determine the taxable net income allocable to the state on some other basis. Such petition must be in writing, and shall set forth in detail the facts upon which the petition is based. The burden of proof will be on the taxpayer as to the validity of the method and its results.

Reg. 22.33(2)-2. Separate accounting methods. The use of the separate accounting method may be authorized by the commission where it is shown to the satisfaction of the commission that this method will more clearly and equitably reflect the income assignable to this state. Ordinarily the separate accounting method is not satisfactory for a manufacturing business. It may be permitted to be used for merchandising businesses where separate records are kept of sales, costs of sales, and expenses for Iowa business, as in the case of a corporation branch carrying on business entirely within Iowa. Overhead items of income and expense must be allocated to the business within and without Iowa on a basis which utilizes the factors by which such items are measured. For example, federal income taxes are based upon income, and their allocation must be based upon the ratio of taxable income within this state to the total income for the year in which the taxes are assessed, despite the fact that such ratio may differ from the ratio of the year in which the taxes are paid.

General overhead items, such as officers' salaries, rent, etc., should be allocated to business within and without the state upon a basis which the taxpayer can substantiate as being equitable and just. Improper allocation of such general overhead expense by the taxpayer may necessitate the use of the statutory method of assigning income to Iowa. Expenses connected with interest, dividends and rentals realized from investments must be applied against the investment income. The balance of such

income is allocated specifically according to the domicile of the recipient or place of integration of property from which income is received. Where a selling organization within Iowa disposes of the company's entire product manufactured in Iowa to the exclusion of any other products manufactured elsewhere, the commission may permit the use of the separate accounting method, provided that the sales are not made to other branches of the selling corporation, or to an affiliated corporation.

Reg. 22.34-1. Exemption of farmers and fruit growers associations and like organizations. The exemption under paragraph 6 of Code section 422.34 will be denied if the association markets the products of nonmembers, provided the value of such products marketed for nonmembers exceeds five per cent of the value of the products marketed for members and nonmembers.

Mutual farm telephone companies or rural electrification associations which operate by assessing members or stockholders for merely the amounts necessary for the payment of operating expenses will be exempted when application with proper showing is made to the commission.

Reg. 22.34-2. Application for exemption. Corporations and organizations claiming exemption from taxation under the foregoing provisions shall be required to provide good and sufficient evidence to the commission showing their right to exemption as claimed. The burden is upon the corporation claiming exemption to establish same without request by the commission. In no event shall corporations be exempt from providing information at the source as to compensation or other items of value paid by them to employees and others, as required by Code section 422.15, and related provisions.

Reg. 22.34-3. Form of application for exemption. An application should be made in behalf of the corporation or association claiming exemption, by the president and secretary thereof, requesting such exemption under Code section 422.34 and must contain the following information:

1. The character of the organization.
2. The purpose for which it was organized.
3. The actual activities.
4. The sources of income and its disposition.
5. Whether or not any of the net income is credited to surplus or may inure to the benefit of any private individual or stockholder, and if so, in what manner and to what extent.
6. Whether or not exemption from filing federal income tax returns has been granted by the bureau of internal revenue. If not, state reason.
7. If exemption is claimed under paragraph 6 of section 422.34 the following data must be furnished:
 - a. State the value of products marketed during the year for members \$, nonmembers \$
 - b. State the value of purchases made during the year for members \$, nonmembers \$
 - c. State the value of purchases made during the year for persons who are neither members nor patrons \$
 - d. If the organization deals with nonmember patrons state whether or not they are treated the same as members insofar as the charges made for

service or the distribution of patronage dividends is concerned.

8. In general, all facts relating to the operation of the business which affect the right to exemption. There must be attached to the application:

- a. A certified copy of the articles of incorporation.
- b. A certified copy of the by-laws.
- c. A copy of the latest financial statement, showing assets, liabilities, receipts, and disbursements of the organization.

The statements supporting the claim for exemption must be sworn to.

Reg. 22.35-1. Adjustments to "net income" of corporations. Adjustments to "net income" under Division III of Chapter 422 shall be made similar to those required to be made to "net income" under Division II of Chapter 422 by reg. 22.7-2, 22.7-3, 22.7-4, 22.7-11, 22.7-12, 22.7-13, 22.9-4, 22.9-5, 22.9-6 and 22.9-7. Reg. 22.9-10 is also applicable to corporation returns.

Reg. 22.35-2. Allocation of net operating loss and federal income taxes. Corporations subject to the allocation provisions of Code section 422.33, and to reg. 22.33(1)-1 through 22.33(1)-9, 22.33(2)-1 and 22.33(2)-2 are permitted to deduct only such portion of deduction for net operating loss and for federal income taxes as is fairly and equitably allocable to Iowa.

Reg. 22.36-1. Returns by corporations. Every corporation upon which the tax is imposed must file a true and accurate return of its income or loss for the taxable period, if incorporated in or licensed in Iowa. Such return shall be sworn to by the president, vice president, or other principal officer, and by the treasurer or assistant treasurer. If the corporation was inactive during the taxable period, the return must contain a statement to that effect. A corporation existing during any portion of the taxable year is required to make a return, regardless of the amount of its income or loss.

Reg. 22.36-2. Income tax of corporations in liquidation. When a corporation is in process of liquidation, or in the hands of a receiver, the income tax returns must be made upon oath or affirmation of the persons responsible for the conduct of the affairs of such corporation, and must be filed at the same time and in the same manner as required of other corporations.

Reg. 22.36-3. Distributions in liquidation. Amounts distributed to stockholders in complete liquidation of a corporation are to be treated as in full or part payment in exchange for the shares held by the stockholders. Such a transaction constitutes the sale or exchange of a capital asset.

Reg. 22.36-4. Income tax returns for corporations dissolved. Corporations which have been dissolved during the income year must file income tax returns for the period prior to dissolution which has not already been covered by previous returns. Officers and directors are liable for filing of corporation income tax returns and for the payment of taxes, if any, for five years after the date of dissolution.

Where a corporation dissolves and disposes of its assets without making provision for the payment of

its accrued Iowa income tax, liability for the tax follows the assets so distributed and upon failure to secure the unpaid amount, suit to collect the tax may be instituted against the stockholders and other persons receiving the property, to the extent of the property received, except bona fide purchasers for a valuable consideration.

Reg. 22.36-5. Penalty for failure to file a corporation return. If a corporation required by the act to file any report or return (including returns of information at source) or to pay any tax or fee, fails to do so within ninety days after the time prescribed for making such returns or payment, the commission may certify such fact to the secretary of state, who shall thereupon cancel the articles of incorporation or certificate of authority (as the case may be) of such corporation, and the rights to such corporation to carry on business in the state of Iowa as a corporation shall thereupon cease. Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority after the same are canceled, as provided in the act, shall pay a penalty of not less than one hundred dollars, nor more than one thousand dollars, to be recovered in an action brought by the commission.

Reg. 22.36-6. Returns of information as to dividends paid. Every domestic corporation and every foreign corporation doing business in Iowa (whether or not exempt from payment of income tax) shall file returns of information as required by section 422.15, and shall also make complete return under oath of all dividends paid in amounts of \$100.00 or over during the calendar year to Iowa resident stockholders, or to a nonresident business, carried on in this state. The credit on tax provided by section 422.11 will not be allowed in any case where the corporation fails to so report the amount of dividends paid.

Reg. 22.36-7. Additional information required from foreign corporations. Foreign corporations are required to file a copy of their federal income tax return for the current tax year with the return required by Code section 422.36. However, if the form provided for filing corporate returns, by the State Tax Commission, contains space upon which the information on the federal tax return may be copied, the taxpayer may insert that information on the form provided by the state and will not be required to file a copy of the federal income tax return in addition.

Reg. 22.37-1. Consolidated returns. Authority to grant or withhold permission to file a consolidated return in the case of affiliated corporations, as well as to require such returns, is by the act vested in the commission. Ordinarily, the making of consolidated returns will not be permitted, but this inhibition shall not be construed as denying the right of any corporation to make application to the commission for the privilege of filing a consolidated return, setting forth in such application in detail the reasons therefor, together with statements showing the income and deductible expenses of each affiliate and a consolidated statement showing the combined income and deductible expenses of the affiliated concerns. A consolidated return will in no case be

permitted by the commission where it appears that the total taxable income of the affiliates is thereby reduced. Each corporation is, under the law, a separate and distinct entity; and the ownership of all, or of substantially all, of the stock of one corporation by another corporation or by the stockholders of another corporation, does not operate to change this condition. The commission may, however, require the making of a consolidated return if thereby the taxable income of the corporations affected will be more clearly disclosed.

Reg. 22.37-2. Evasion of tax by corporations. Where a corporation which is liable to taxation fixes its income through purchases, sales, contracts, or other arrangements in such a manner as to benefit stockholders or affiliated interests, and thereby create an improper net income for the corporation, the commission may determine the income on such a basis as will give effect to the fair and reasonable profits which might have been realized but for such contract or arrangement. The section of the act which gives authority to this regulation was enacted primarily for the purpose of preventing the diversion of profits from Iowa by means of stockholders or affiliated interests located outside of Iowa.

Some common forms of diversion of income are:

1. Sales at more or less than fair value.
2. Purchases at more or less than fair value.
3. Fixing profits in advance by contract.
4. Payment of unreasonable officers' salaries, rents, royalties, interest, and other charges against income.
5. Billing the product to an affiliate at factory cost.

Such practices are made possible by forming separate corporations or sales agencies outside the state, and selling products to them at arbitrary prices, reducing the apparent income of the Iowa concern, this profit being realized by the foreign affiliate or sales agency, in a state where no state income tax applies. In such cases the commission may require that consolidated returns be made, or that statements be submitted showing the operations of the Iowa corporation and of the affiliated corporations or sales agencies. The income attributable to Iowa is then determined by apportionment by the statutory method, or by valuing the products sold by the Iowa corporation at a fair market value, and adjusting fictitious deductions on an equitable basis, in accordance with attendant facts and circumstances.

In recent years there has been a tendency on the part of corporations operating both within and without the state to form separate corporations for the purpose of carrying on the manufacturing and sales operations. If the manufacturing company operates in Iowa, it sells its products to the sales company outside of Iowa at prices which may or may not result in a proper profit to the manufacturing company. If the sales company operates within the state, it buys its products from the manufacturing company outside the state at prices which may or may not result in proper profit to the sales company. The intercompany prices may be based upon the market value of the product transferred, factory cost, factory cost plus a certain per cent, or be purely arbitrary prices calculated to result in a certain profit which has been predetermined.

In determining whether the profit shown for Iowa is proper, due consideration must be given to both

the operations within and without the state. Any arrangement by which either the sales or manufacturing company is permitted to show all of the profit, or substantially all of it, will be subject to question.

Billing the product at factory cost attributes no profit to manufacturing activity and cannot be considered as reflecting a proper income. The percentages which may be used on the factory cost are capable of great variations, resulting in a lack of uniformity of income. In the great majority of cases, the total profit realized from combined manufacturing and selling activities is of such a nature that it cannot be assigned to the several activities for purposes of the income tax except by apportionment in accordance with section 422.33.

The taxable income of a corporation operating in Iowa cannot be fixed by contract with its stockholders or other affiliated interests. If contracts between affiliated interests were permitted to establish income, any portion or all of the income earned in Iowa might be removed from the state. For purposes of determining taxable income, contracts between affiliated corporation or other interests may be disregarded on the theory that such contracts are in fact made by one and the same interest and not between persons dealing at arm's length.

The commission is empowered to require consolidated returns where it appears that the income of the corporation operating in Iowa is so intermingled with the income of one or more affiliated corporations as to make separate accounting of the Iowa income impossible. The consolidated income is then apportioned to Iowa, with due regard to the business both within and without the state, in accordance with section 422.33.

Reg. 22.38-1. All the provisions of reg. 22.15(1)-1 through 22.21-9, inclusive, insofar as the same are applicable, shall apply to corporations taxable under Division III, Chapter 422, of the Iowa Code.

Reg. 22.39-1. All the provisions of reg. 22.25-1 through 22.25-8, inclusive, respecting payment and collection, shall apply in respect to the tax due and payable by a corporation taxable under Division III, Chapter 422, of the Iowa Code.

Reg. 22.41-1. All the provisions of reg. 22.28-1 through 22.28-7, inclusive, in respect to revision and appeal, shall be applicable to corporations taxable under Division III, Chapter 422, of the Iowa Code.

Reg. 22.61-1. Federal rulings and regulations. In determining whether "taxable income", "adjusted gross income", "net operating loss deduction" or any other deduction, or "dependents" are as computed for federal tax purposes under, or have the same meaning as provided by, the Internal Revenue Code of 1954, the Commission will use any applicable rulings and regulations that have been duly promulgated by the Commissioner of Internal Revenue, unless it finds that an otherwise applicable ruling or regulation is illegal or unauthorized.

Reg. 22.63-1. Examination of federal returns of taxpayers. Under federal law, federal income tax returns are public records, but open for inspection only by specified personnel. Proper taxing officials of a state, upon request by its governor, are permitted to inspect such returns including audits thereof made

by the Internal Revenue Service. Iowa authorizes the Commission to make such an examination, by the provision of Code section 422.63(1) which provides that the Commission shall have power "to examine or cause to be examined by any agent or representative designated by it, books, papers, records, or memoranda." Certain agents and representatives of the Commission are designated, and have been granted permission by the Commissioner of Internal Revenue, to inspect federal returns and allied records filed with or obtained by the Internal Revenue Service. Those agents and representatives of the Commission who are designated by the Director, Income Tax Division, are authorized to examine any other books, papers, records, or memoranda. The Commission has power to require that such books, papers, records or memoranda be produced, by procedure involving penalties for failure to comply.

Reg. 22.63-2. Bank records. The commission has power to require the taxpayer to produce his canceled checks, check stubs, and bank statements. Where the taxpayer has lost or destroyed such records, the Commission may examine any photostatic or carbon copies thereof in the possession of the bank with which taxpayer's account was maintained.

Reg. 22.66-1. Refund of overpaid tax. The income tax law imposes upon the commission the obligation of refunding to taxpayers all income tax in excess of amounts legally due, paid by the taxpayers. When the taxpayer believes that he has overpaid his tax, he should file with the State Income Tax Division a claim for refund of the amount overpaid.

A claim for refund shall be made on form IT-6 and shall be sworn to before a notary public or other person authorized to take acknowledgments. Upon a claim for refund, the commission may redetermine the entire tax liability of the taxpayer, and even though no new assessments can be made on account of the expiration of the period of limitation, the taxpayer is nevertheless not entitled to a refund unless he has overpaid his tax. Claims for refunds must be filed in duplicate.

There shall be set out in the claim (a) the taxpayer's name, address and occupation or business; (b) the taxable year or years involved; (c) the amount of tax assessed or paid, with date of payment; (d) the identification number stamped on check (if payment is by check); (e) the amount of refund requested; and (f) a complete statement of the facts on the basis of which the taxpayer believes that a refund should be made. Where the claim involves taxes paid in different years, a statement for each year should be made.

If a refund is claimed by a fiduciary or other legal representative of a deceased person, for refund of tax theretofore paid by the decedent, (or by another fiduciary), suitable documentary evidence, validating the authority of the one by whom the claim is filed, must be attached to the claim. However, if a fiduciary files a return and thereafter a claim is filed by the same fiduciary for a refund of tax paid on such return, such documentary evidence need not be supplied, provided a statement is made in the claim to the effect that the return on the basis of which the refund is claimed was filed by the same fiduciary,

who is still acting; but such evidence may later be required by the commission.

Where a claim is filed by an agent of the taxpayer, a power of attorney must accompany the claim.

Claims for refund are not required where the amount withheld by a withholding agent is found to be in excess of the tax liability.

WHEREFORE, IT IS ORDERED this Resolution rescinding, renumbering, or revising and renumbering income tax rules and regulations, as found in 1954 I.D.R. at pages 366 through 430 thereof, and adopting new rules and regulations, be filed with the Secretary of State, State House, Des Moines, Iowa, and that a copy of the same be sent to the Clerk of each District Court, to the Secretary of the Iowa State Bar Association, and to each District and Supreme Court judge.

Done at Des Moines, Iowa, this 27th day of September, 1955.

[Filed September 27, 1955]

A RULE
RELATING TO THE STATUS FOR TAX PURPOSES OF
CERTAIN CONTAINERS PURCHASED BY WHOLESALE
BAKERIES

Be it Resolved by the Iowa State Tax Commission:

1954, I.D.R. at page 454 thereof is hereby amended by inserting after Rule No. 52.3 and before Rule No. 53 and on said page the following:

SALES AND USE TAX

Rule No. 52.4. Containers—wholesale bakeries. Bakeries purchasing metal or wooden containers for use in delivering bread or other bakery products to retailers are considered to be the consumer of such containers unless title and possession passes to the retailer at time of the delivery. Bakeries purchasing for such purposes reusable collapsible cardboard containers, or similar containers, are deemed to be the consumer of thirty-five per cent of such containers and are deemed to purchase sixty-five per cent of such containers for purpose of resale.

WHEREFORE, IT IS ORDERED that this Resolution adopting Rule No. 52.4 be filed with the Secretary of State, State House, Des Moines, Iowa, and that a copy of the same be sent by certified mail to the Clerk of each district court, to the secretary of the Iowa State Bar Association, and to each District and Supreme Court judge.

Done at Des Moines, Iowa, this 30th day of June, 1955.

[Filed June 30, 1955]

TREASURER OF STATE

A RULE
RELATING TO THE APPOINTMENT OF ENFORCEMENT
OFFICERS UNDER CHAPTER 171, LAWS OF THE
56TH G. A.

1954, I.D.R. 494 is hereby amended by inserting immediately following Regulation 3, Rules and Regulations of the Treasurer of State, the following new rule:

Regulation No. 4, Enforcement officers designated. Each auditor, each inspector and each investigator employed in the Motor Vehicle Fuel Tax Division shall act as an enforcement officer in enforcing Chapter 324, Code 1954, and by virtue of Chapter 171, Laws of the 56th G. A., shall be vested with the powers of peace officers in the performance of such duties.

[Filed July 5, 1955]

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