State of Iowa
1952

Code

IOWA DEPARTMENTAL RULES

1952

Containing

The permanent rules and regulations of general application promulgated by the state departments to July 1, 1952, except professional regulatory examining and licensing provisions

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PREFACE

This volume is published in compliance with chapter 51 of the 54th G.A. 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 July 1, 1952.

October 1952 THE EDITOR.

PUBLICATION OF DEPARTMENTAL RULES

Section 14.3 of the Code as amended by section 8 of chapter 51, Acts 54th 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."

IOWA

DEPARTMENTAL RULES

1952

THE RULES AND REGULATIONS PUBLISHED IN THIS VOLUME, UNLESS OTHERWISE INDICATED, WERE ADOPTED AND EFFECTIVE PRIOR TO JULY 4, 1951.

BOARD OF ACCOUNTANCY

I. THE BOARD

[Sections 1 to 7, inclusive, relate to the duties of the board.]

II. ANNUAL REGISTRATION

Section 8. Fees. Registration fees, payable annually in December, shall be:

For each certified public accountant or public accountant in practice, $10.00.

For each certified public accountant or public accountant not in practice, $5.00.

For each firm, assumed, associate or corporate name, $5.00.

For applicants who qualify and are registered after July 1 of any year, the fee for the remainder of that year shall be one-half of the annual fee.

Section 9. Individuals. Any person desiring to engage in the public practice of accountancy in the state of Iowa must secure from the Board of Accountancy a certificate to practice before entering upon such practice. The certificate shall be good through December 31 of the year in which issued. Thereafter, in December of each year, each practitioner must secure an authorization to practice during the immediately ensuing year.

Any person holding a valid and unrevoked certificate as a certified public accountant granted under the laws of this state will be entitled to registration with this board to engage in the practice of public accountancy as a "Certified Public Accountant"; and may use the abbreviation, "C. P. A." in connection with his name. Any person holding a valid and unrevoked certificate as a public accountant granted under the laws of this state will be entitled to registration with this board to engage in the practice of public accountancy as a "Public Accountant" under that designation and no other.

A certificate to practice shall be issued only to the holder of a certificate as certified public accountant (or as public accountant), issued by this state, and only after the applicant has filed with the board a declaration of his intention to practice, together with the annual fees required by law, and has filed with the auditor of state his bond in the sum of $5,000.

Failure to secure a certificate to practice in any year shall not disqualify a person previously registered from securing a certificate to practice in a future year, provided such person has paid to the Board of Accountancy the sum of $5.00 for each full year during the time he has not been in practice.

Section 10. Partnerships. Any partnership practicing accountancy in this state may use the designation of and practice as certified public accountants under a firm name, only if all the members thereof are holders of certified public accountants' certificates granted under the laws of this state, and have received certificates to practice from the Iowa Board of Accountancy. Any partnership may use the designation of and practice as public accountants under a firm name in this state, only if all the members of such partnership are duly registered as public accountants or certified public accountants, and have received from this board certificates to practice as such.

Section 11. Firm, associate, assumed or corporate names. All practitioners, who, in connection with the practice of accountancy, make use of a firm, associate, assumed or corporate name, shall register the same at the time of making application for registration, but certificates to practice shall be issued only in the names of individuals, and only firms whose members are all certified public accountants shall use such designation in connection with the use of such firm names, provided, however, that hereafter no corporation shall be allowed to practice public accounting in this state unless incorporated therefor prior to April 13, 1929.

Partnership, firm, assumed or associate names shall be registered only when all members thereof are holders of certificates as certified public accountants, or as public accountants, issued by the Iowa Board of Accountancy.

No firm, assumed, associate or corporate name shall include the name of any individual not interested in the ownership of the firm, except that in the case of the purchase of a going practice from a predecessor firm the purchaser shall have the right to continue the use of the predecessor firm name as provided in the contract of purchase; and no firm, associate, assumed, or corporate name shall be registered under the designation "Certified Public Accountants" unless all of the individuals whose names are included in such firm, associate, assumed or corporate name are or have been the holders of certificates as certified public accountants; provided, however, that nothing in this section shall be construed to prohibit the use of any firm, associate, assumed, or corporate name established prior to April 6, 1929.

III. EXAMINATIONS

Section 12. Qualifications of applicants. In order to be eligible to take the examination for a certificate as a certified public accountant, an applicant must:

(a) Be over twenty-one years of age, and

(b) Be a resident of the state of Iowa, and

(c) Be a citizen of the United States, or have duly declared his or her intention of becoming such citizen, and

(d) Be of good moral character, and

(e) Be a graduate of a high school having at least a four-year course of study, or, in the opinion of the board, have an equivalent education, or pass a preliminary examination to be given by the board at least thirty days before the regular examination, and

(f) Be a graduate of a college or university commerce course with a major in accounting, and have had at least one year's experience as a staff accountant in the employ of a practitioner entitled to registration by the Iowa Board of Accountancy.

The applicant's claim to college or university credits must be confirmed by an official transcript of credits issued by the institution in question. To establish a major in accounting, the applicant's transcript(s) must reveal a minimum of eighteen semester hours (or its equivalent in quarter hours) in accounting courses in advance of the elementary year course. In recognizing college and university credits, the Iowa Board of Accountancy adheres to the standards on which recognition of such credits would be granted by the institutions of higher learning under the jurisdiction of the Iowa state board of education. Credit obtained for work done in business colleges, in correspondence schools, in "extension universities", or in comparable organizations (all of which are characteristically operated for profit) is not "college or university credit".

In lieu of the college or university course and the one year's experience set forth above, the applicant may substitute three years continuous practical experience as a public accountant or as a staff accountant, or three years continuous employment as a field examiner under a revenue agent in charge of the income tax bureau of the treasury department of the United States, or as a field examiner in the auditor's, banking, or insurance departments of the state of Iowa.

Section 13. Time and place for filing applications. Each candidate must file with the secretary of the board a written application on a form which will be furnished by the secretary on request. The application must be filed not less than thirty days prior to the date set for examination and must be accompanied by a certified check, post-office money order, or bank draft for the required examination fee.

Section 14. Examination fee. The statutory examination fee is $25. If the applicant is conditioned on account of failure in one or more subjects, as provided in section 16, he may have two opportunities to complete his examination in the failed subject(s) without further payment of fee except that he will be required to pay any additional expense which is occasioned solely by his re-examination in the failed subject(s). In no case shall the examination fee be refunded, unless, in the discretion of the board, the applicant shall be deemed ineligible for the examination.

Section 15. Time and place and notice of examinations. Examinations will be held at least once each year in May or November, or both, at the discretion of the board. Notice of the time and place of the examination will be advertised by the board for not less than three consecutive days in each of three daily newspapers published in the state of Iowa, the last publication to be not less than sixty days prior to such examination. Similar notice will be mailed to each candidate whose application to take the examination shall have been filed with the board, and approved by a majority of the members thereof.

Section 16. Subjects and requirements. Examinations will be held in the following subjects: (1) Theory of accounts, (2) practical accounting, (3) auditing, (4) commercial law, (5) taxation, and (6) general commercial knowledge. In the several sessions of the examination, these subjects may be combined in any manner deemed proper by the board. The time required for the entire examination will ordinarily be two and one-half days, unless otherwise prescribed by the board, with one-half day devoted to each of the major subjects, theory of accounts, auditing, and commercial law, and two half-days devoted to the major subject, practical accounting. If the candidate passes the examination in practical accounting or if he passes any two of the three examinations in theory of accounts, auditing, and commercial law, he may be conditioned and may complete his examination in the failed subject or subjects at either or both of the next two succeeding examinations. If he is successful in passing the examination in the failed subject(s) at either of the subsequent examinations indicated, he shall be deemed to have passed the entire examination and shall be entitled to receive the certificate. If the candidate fails to remove his condition in the specified time, his credits shall lapse and he shall be required to sit for the examination in all subjects at his next examination thereafter.

Section 17. Conduct of examinations. Examinations may be conducted in co-operation with the American Institute of Accountants or set independently by the Iowa Board of Accountancy. When examinations are conducted in cooperation with the American Institute of Accountants, they will be held simultaneously with those held in other states cooperating with the institute.

Each candidate will receive from the secretary (or from his representative) a numbered identification card and envelope. Before commencing his examination, the candidate will sign his name and indicate his address on this card which will then be sealed in the envelope and returned to the examiner in charge. Thereafter, the candidate will be known in the examination by his identification number and he shall place this number on every sheet containing computations for or answers to the examination questions. Under no circumstance shall a candidate place his name, initials, or any identifying mark other than his assigned number on any of his examination papers. Failure to comply with this rule shall be deemed misconduct sufficient for rejecting the candidate's papers.

If any candidate shall bring into the examination room any books, printed or written matter of a character tending to assist the applicant, or shall exchange any information or assistance with another applicant, any such action will be considered misconduct and shall be sufficient cause for rejecting his papers.

All supplies necessary for the examination will be furnished by the board, and, after use, shall remain the property of the board. Answers in all examinations must be presented on blanks furnished by the board and must be completed within the time allotted for each paper by the board.

All examinations shall be in writing. The writing may be in ink or in pencil and must be legible. The board will not be responsible for the misconstruing of any writing which may be difficult to decipher.

The examination questions are the property of the board, but may be retained by the candidate with the board's permission.

The secretary will communicate in writing to each candidate the decisions reached by the board in his case, and shall state the grade received by the candidate on each paper or subject. In no event will any information concerning a candidate's answers be given to anyone other than the candidate himself nor will any of the candidate's papers be accessible for inspection at any time or by any persons except members of the board.

Three years after an examination the answers will be destroyed in a manner determined by a majority of the board.

Section 18. Certificates. A certificate shall be issued only after a candidate's examination performance has received the approval of this board through the affirmative votes of a majority of its members.

IV. REGISTRATION OF FOREIGN CERTIFICATES

Section 19. Qualification for issuance. The board is empowered to register the holders of unrevoked certified public accountants' certificates granted by other states or of equivalent certificates granted by the recognized authority of foreign countries, provided:

(a) That the applicant is a citizen of the United States, or has declared his or her intention of becoming such.

(b) That the applicant holds a valid and unrevoked certificate as a certified public accountant or an equivalent thereof, issued under the laws of any state or territory of the United States or the District of Columbia, or one issued by the governmental authority of a foreign nation (hereinafter called state), showing that the holder thereof has complied with the laws of such state.

(c) That the requirements for a certificate as a certified public accountant or its equivalent in the state which has granted it to the applicant are, in the opinion of the board, equivalent to those established by the laws of Iowa and the rules of this board for the issuance of a certificate as a certified public accountant.

(d) That the applicant received his certificate as a certified public accountant or its equivalent of the state with which reciprocity is requested, as a result of a regular written examination held within said state, or

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

(f) That the state issuing the original certificate extends similar privileges to certified public accountants of Iowa and on the same terms.

Section 20. Applications for registration certificates. Each application for a registration certificate must be made on an official form to be furnished by the board on request, and must be accompanied by:

(a) Official or certified copies of the laws of the state in which the applicant obtained his certificate as a certified public accountant, and of the rules and regulations of the Board of Examiners of such state, in effect both at the time he took the examination and at the date of application.

(b) An official statement from the Board of Examiners of such state to the effect that the applicant's certificate is in full force and effect and unrevoked, and that he is in good standing.

(c) An official statement from the Board of Examiners of such state that such board extends similar privileges to certified public accountants of Iowa and on the same terms.

(d) A certified check, post-office money order, or bank draft for the required fee of $25.00.

Each application will be considered on its merits. The board specifically reserves the right to dispose of any application in such manner as, in its judgment, is warranted by the evidence, in the given case. In the event that an application is denied, the entire fee of $25 will be refunded by the board to the applicant.

V. TEMPORARY ACCOUNTING ENGAGEMENTS

Section 21. Nonregistered certified public accountants. The holder of a certified public accountant's certificate, granted by another state, who has neither office nor legal address in the state of Iowa, may practice in this state in connection with temporary engagements incident to his professional practice in the state of his domicile, provided he shall

file, at least five days before commencing work for his client, with the Board of Accountancy and with the auditor of state the written appointment of a registered practitioner of this state, accompanied by a power of attorney, upon whom legal service may be had in all matters which may arise from such temporary professional accounting engagements, to act as his agent. The appointment of an agent may be temporary to cover a single engagement, in which case the application must state the name and address of the client for whom work is to be done, or the appointment may be made permanent by so designating in the application. If a permanent agent is appointed, the appointee must advise both the board and the auditor of state, in writing, at the time each assignment is begun, of the name and address of the client and the name and address of such permanent agent.

VI. REVOCATION OR SUSPENSION OF CERTIFICATES AND REGISTRATIONS

Section 22. Grounds for revocation. The certificate of any certified public accountant or public accountant, issued by the state of Iowa, shall be revoked and any certificate to practice shall be cancelled if the holder or registrant:

(a) Shall be convicted of a felony, or

(b) Shall be convicted of any lesser offense involving dishonesty or fraud, or

(c) Has been principal or accessory to the issuance or certification of false or fraudulent financial or related statements, or

(d) Has obtained registration and a certificate to practice or either by means of false statements or misrepresentation.

Section 23. Grounds for suspension. The certificate of any certified public accountant or public accountant or any certificate to practice issued by the state of Iowa may be suspended upon proof that the holder thereof has been guilty of unprofessional or unethical conduct in connection with the practice of accountancy. Such suspension shall be for such period of time not exceeding one year, as, in the discretion of the board shall be deemed appropriate.

Section 24. Hearings. Written notice of the cause of such contemplated action and bill of particulars thereof, and the time and place for the hearing thereon, will be mailed to the holder of such certificate or to such registrant at his or her last known address at least twenty days prior to the date fixed for such hearing.

The board may adjourn such hearing from time to time, upon the request of the party charged, for the purpose of a fair hearing, and the certificate holder shall have the right to be represented by counsel.

All hearings, as herein provided, shall be before the full board and a two-thirds vote of the members thereof shall be required before any cancellation, revocation, or suspension shall be ordered.

Section 25. Failure to pay annual fees. The failure to pay any of the annual fees herein provided on or before December 31st of each year shall result in the automatic cancellation of the certificate to practice and may be cause for the suspension of the certificate held by any certified public accountant or public accountant. The certificate to practice so cancelled and the certified public accountant or public accountant certificate so suspended shall not be reinstated until all fees provided by law have been paid together with the amount of such default or arrears.

VII. RULES OF PROFESSIONAL CONDUCT

Section 26. Rules of professional conduct:

1. The preparation and certification of exhibits, statements, schedules or other forms of accountancy work containing an essential misstatement of fact or omission therefrom of such a fact as would amount to an essential misstatement or a failure to put prospective investors or creditors on notice in respect of an essential or material fact not specifically shown in the statements themselves shall be cause for such disciplinary action as the Board of Accountancy may impose under the provisions of law upon proper presentation of proof that such misstatement was either willful or the result of such gross negligence as to be inexcusable.

2. No practitioner shall certify to any statements, accounts, exhibits, schedules, or other results of accounting engagements which have not been verified entirely under his own supervision or that of a member of his firm or staff, or that of a practitioner duly registered with the Iowa Board of Accountancy or with a similar board in another state or in a foreign country.

3. No registered practitioner shall render or offer to render professional service, the fee for which shall be contingent upon his findings and the results thereof, except such income tax work as is permitted by the committee on enrollment and disbarment of the treasury department on a contingent fee basis.

4. Competitive bidding is deemed to be detrimental to the interests of the public and the accounting profession. No registered practitioner shall at any time knowingly, directly or indirectly, enter into bidding for any type of professional service whatsoever, in competition with other accountants. Competitive bidding is hereby defined as bidding for work on any basis in competition with other accountants.

5. No practitioner, while duly registered to practice, shall engage in any business or occupation conjointly with that of a public accountant which in the opinion of the Board of Accountancy is incompatible or inconsistent therewith.

6. No duly registered practitioner shall directly or indirectly allow or agree to allow a commission, brokerage or other participation by the laity in the fees or profits of his professional work, nor shall he accept directly or indirectly from the laity any commission, brokerage or other participation for professional or commercial business turned over to others as an incident of his services to clients.

7. No practitioner shall allow any person to practice accountancy in his name who is not a practitioner duly registered with the Board of Accountancy or who is not in his employ on a regular compensation.

8. No practitioner duly registered with the Board of Accountancy shall directly or indirectly solicit the clients or encroach upon the business of another

registered practitioner, but it is the right of any practitioner to give proper service and advice to those asking such service or advice.

9. No practitioner shall directly or indirectly offer employment to an employee of a fellow practitioner duly registered with the Board of Accountancy without first informing said fellow practitioner of his intent. This rule shall not be construed to prevent negotiations with any one who of his own initiative or in response to public advertisement shall apply to such registered practitioner for employment.

10. No registered practitioner shall advertise his or her professional attainments or service through the mails, in the public prints, by circular letters or by other written word except that a practitioner may cause to be published in the public prints what is technically known as a card. A card is hereby defined as an advertisement of the name, title (such as C. P. A. or public accountant), class of service, and address of the advertiser, without any further qualifying word or letters, or in the case of announcement of change of address or personnel of firm, the plain statement of the fact for the publishing of which the announcement purports to be made. Cards permitted by this rule when appearing in newspapers shall not exceed two columns in width and three inches in depth; when appearing in magazines, directories, and similar publications, cards shall not exceed one-fourth page in size. This rule shall not be construed to inhibit the proper and professional dissemination of impersonal information or the properly restricted circulation of firm bulletins containing staff personnel and professional information.

Nothing in this rule, or in rule 8, shall be construed to prohibit the making in the public press or through the mails (or both) of a single announcement, otherwise conforming to the rules of the board, of an individual's or firm's initial opening of a practice office in a city or town.

11. The mailing by registered practitioners of circulars, letters, pamphlets, or other printed or written matter to persons not clients of such registered practitioners which contain no direct solicitation of employment but which do include the name and a description of the practice and address of such registered practitioner, or the distribution to persons not clients of the registered practitioner, of circulars or pamphlets advertising any business, educational, or social institution, or organization, which circular or pamphlet contains a card or advertisement of the practice of such registered practitioner, shall be construed as advertising under this rule.

12. No practitioner duly registered with the Board of Accountancy shall use any letters as the abbreviation of any words constituting a title or description of accountancy qualifications in conjunction with his name except the abbreviation C. P. A., which may be used only by certified public accountants.

DEPARTMENT OF AGRICULTURE

DIVISION OF ANIMAL INDUSTRY

RULES AND REGULATIONS FOR THE CONTROL OF CONTAGIOUS DISEASES OF LIVESTOCK

REGULATION 1

Section I—General. A. No animal, including poultry or birds of any species, that is affected with or that has recently been exposed to any infectious, contagious, or communicable disease or originates from a quarantined area, shall be imported into the state until written permission for such importation is obtained from the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa.

B. All livestock imported into the state shall be accompanied by an official health certificate and a permit where required which must be attached to the waybill or shall be in the possession of the driver of the vehicle or of the person in charge of the livestock, if moved on foot.

C. All animals covered by these regulations originating from public stockyards or which may be assembled at public stockyards from various sources of unknown origin shall be required to meet regulations.

D. A copy of the approved official health certificate shall be forwarded to the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa, before the arrival of the livestock.

E. Who may inspect: Accredited, licensed, graduate veterinarians who are approved by the livestock sanitary official of the state of origin and veterinarians in the employ of the United States Bureau of Animal Industry.

F. Requirements for the exhibition of livestock may be secured by contacting the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa.

Section II—Official Health Certificate. A. An official health certificate is a legible record covering the requirements of the state of destination, accomplished on an official form from the state of origin, and approved by the state livestock sanitary official of the state of origin and issued by a licensed graduate accredited veterinarian who is approved by the proper livestock sanitary official of the state of origin.

B. The health certificate shall contain the names of, and addresses of the consignor and the consignee, with an accurate description or identification of the livestock, and shall also indicate the health status of the animals involved including results of required tests as well as dates of vaccination, if any. Health certificates shall be void after thirty (30) days.

C. All agglutination tests for Brucellosis which are intended for movement into Iowa shall be made in the state-federal laboratory, or a laboratory recognized by the livestock sanitary official of the state of origin.

Section III—Special Permits. A. Requests for special permits must be directed to the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa, giving such information as number and species of animals, origin of shipment, the consignee and destination. Requests for permits for cattle must contain sex of animals.

B. All animals entering the state under special permit shall be consigned to a definite legal resident of Iowa.

C. All special permits are void fifteen (15) days after date of issue.

Section IV—Owners And Operators. A. Owners and operators of railway cars, trucks and other conveyances are forbidden to move any livestock into or within the state or through the state except in compliance with the provisions set forth in the regulations.

B. Owners and operators of railway cars, trucks and other conveyances used for the movement of livestock into Iowa for feeding, breeding or dairy purposes shall be required to have such cars, trucks and other conveyances thoroughly cleaned and disinfected before animals are loaded.

C. Owners and operators of railway cars, trucks and other conveyances that have been used for the movement of any livestock infected with or exposed to any infectious, contagious, or communicable disease shall be required to have such cars, trucks, and other conveyances thoroughly cleaned and disinfected under official supervision, before further use is permissible for the transportation of livestock.

Livestock

General rules under Sections I, II, III, and IV apply to all subsequent sections.

Section V—Cattle

Tuberculosis—a. Cattle for dairy or breeding purposes may be imported into the state providing they are identified as originating from accredited tuberculosis-free herds all animals of which were negative to the last tuberculin test and applied within one year. Such shipments shall be accompanied by a health certificate showing the date of the last test and the accredited herd certificate number.

b. Cattle not of the above status shall have proved negative to a tuberculin test applied within thirty (30) days prior to entry.

Brucellosis—a. Cattle for dairy or breeding purposes may be imported into the state providing they are identified as originating from accredited brucellosis-free herds all animals of which were negative to the last agglutination test and applied within one year. Such shipments shall be accompanied by a health certificate showing the date of the last test and the accredited herd certificate number.

b. Cattle for dairy or breeding purposes may be imported into the state providing they are negative to the agglutination test for brucellosis applied within thirty (30) days of the date of entry. Such tests shall be made in the state-federal laboratory or a laboratory recognized by the livestock sanitary official of the state of origin.

Vaccinates—a. Cattle vaccinated by a veterinarian under state-federal supervision with Brucella-abortus vaccine between the ages of six and eight months will be admitted into Iowa during a period of eighteen (18) months following date of vaccination without a negative test when accompanied by an official health certificate stating date of vaccination and approved by the livestock sanitary official of the state of origin.

b. Official health certificates must include: (a) Proper identification. (b) Complete description. (c) Herd status relative to brucellosis infection. (d) Age at time of vaccination. (e) Date of vaccination. (f) Age at time of importation.

Feeder Cattle—Steers may enter the state for feeding and grazing purposes when accompanied by a special permit and an official health certificate. Steers shall be subject to quarantine for immediate test for tuberculosis unless they are kept separate and apart from dairy and breeding cattle.

Female range or semirange cattle of recognized beef type *under eighteen months* of age may enter the state for feeding or grazing purposes, under quarantine, for a period not to exceed twelve months from date of entry provided they are accompanied by a special permit and official health certificate. Such cattle to be maintained separate and apart from all other dairy and breeding cattle on the premises.

Cattle remaining under quarantine at the end of the twelve-month period shall be consigned direct to slaughter or submitted to the agglutination test for brucellosis and the tuberculin test for tuberculosis. Any cattle which show a reaction in any dilution to the agglutination test or react to the tuberculin test must be shipped to slaughter immediately.

Female range or semirange cattle of recognized beef type *over eighteen months* of age may enter the state under the following conditions:

1. If such cattle are accompanied by a health certificate which states they have been submitted to the test for tuberculosis and brucellosis within thirty (30) days prior to date of entry and are negative to both tests.

2. A permit may be secured for the shipment of such cattle to be released to an accredited veterinarian of the purchaser's designation for immediate tests for tuberculosis and brucellosis.

3. Short-term feeding. Cows may come into the state under strict quarantine for a period of ninety (90) days provided a special permit is obtained and a feeder's affidavit is signed by purchaser. Within ninety (90) days such cattle shall be consigned direct to slaughter or submitted to the agglutination test for brucellosis and the tuberculin test for tuberculosis. Such cattle must be kept separate and apart from dairy and breeding cattle. Any cattle which show a reaction in any dilution to the agglutination test or react to the tuberculin test must be shipped to slaughter immediately.

Springer heifers and cows or heifers and cows with calves are classed as breeding cattle and are not to be included under the ninety (90) day feeder permit.

Steers may enter the state of Iowa from public stockyards where federal inspection is maintained when accompanied by a federal certificate of inspection stating they have been inspected and found free from all infectious, contagious and communicable diseases.

Cattle for immediate slaughter consigned to a recognized slaughtering center or a public stockyard where federal inspection is maintained may enter the state without a health certificate or a negative test to tuberculosis and brucellosis but they shall be considered under quarantine in said stockyard until released for slaughter.

Section VI—Dogs. All dogs entering the state of Iowa for any purpose, except performing dogs to be within the state for a limited period, must be accompanied by a certificate of health, issued by an approved veterinarian stating that they have not been exposed to rabies and are free from symptoms of any communicable disease and that they have been vaccinated with rabies vaccine not over six months prior to date of entry.

Section VII—Goats. Goats for dairy and breeding purposes may enter the state provided they are accompanied by a certificate of health showing negative tests to tuberculosis and brucellosis within thirty (30) days of date of entry. The health certificate shall contain a full description of each animal giving age, color and markings.

Goats for immediate slaughter consigned to a recognized slaughtering center or public stockyard where federal inspection is maintained may enter the state without a health certificate or a negative test to tuberculosis and brucellosis and shall be considered as under quarantine until slaughtered.

Section VIII—Horses, Mules and Asses. A. These animals may be imported into the state when accompanied by an official health certificate issued by a licensed graduate veterinarian stating they have been given a careful clinical inspection and have been found to be free from symptoms of any infectious, contagious, or communicable disease.

B. No health certificate will be required for horses or mules owned by the United States Government or horses which are consigned to any race track or entering the state temporarily for exhibition purposes.

Section IX—Sheep. A. Sheep imported into the state of Iowa or from public stockyards at Sioux City except for immediate slaughter, must be accompanied by an official health certificate, certifying that sheep have been inspected and found free from scabies or any contagious, infectious or communicable disease, and that the sheep have been dipped in a permitted dip for scabies within ten (10) days immediately preceding date of shipment under supervision of an inspector of the federal Bureau of Animal Industry, United States Department of Agriculture or by an approved veterinarian. If they have not been dipped they must be so routed as to be dipped under federal supervision before entering the state of Iowa or leaving the Sioux City stockyards at Sioux City, Iowa, except as provided by a special permit from the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa.

B. Permits—Feeder lambs may be imported into the state under quarantine for feeding purposes provided a special permit is first secured from the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa, and they are accompanied by a health certificate indicating that they are free from scabies and all other contagious, infectious and transmittable diseases.

Permits may be issued allowing sheep to be dipped at destination under the supervision of an accredited veterinarian, or placed under quarantine for not less than sixty (60) days following date of entry subject to inspection by an accredited veterinarian and if found free from scabies and all other contagious, infectious and transmittable diseases may be released.

Sheep for immediate slaughter consigned to a recognized slaughtering center or public stockyard where federal inspection is maintained may enter the state without a health certificate.

Section X—Swine. 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 diseases 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.

B. Swine from public stockyards, for purposes other than immediate slaughter, may be imported or brought into the state only when shipped in compliance with the regulations of the United States Bureau of Animal Industry, and when such shipments are made within twenty-four (24) hours after immunization and dipping. Permits for such shipments must first be obtained from the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa. Such shipments must be held in quarantine at destination for at least thirty (30) days.

C. Permits—A permit may be secured from the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa, to move hogs into the state or from the Sioux City Stockyards, Sioux City, Iowa, under quarantine regulations, for feeding purposes, without having been immunized for hog cholera before shipment, if accompanied by proper health certificate and loaded in cleaned and disinfected cars or trucks to be vaccinated immediately at destination with anti-hog-cholera serum and virus at the expense of the owner, by a licensed graduate veterinarian, who shall also issue a quarantine on the hogs for thirty (30) days from date of vaccination.

Such special permit and health certificate shall be attached to the waybill, or if transported by truck shall be in possession of the truck driver.

Swine shall not be unloaded in public stockyards or pens en route.

D. Immediate Slaughter — Apparently healthy swine may be imported into the state when consigned directly to a recognized public stockyard or a slaughtering establishment, or slaughtering center that is approved and designated by the Bureau of Animal Industry, United States Department of Agriculture, and the Chief, Division of Animal Industry, Iowa Department of Agriculture, Statehouse, Des Moines 19, Iowa.

REGULATION 2

Section I. Whenever the Chief of Division of Animal Industry shall have knowledge of an outbreak of any contagious, infectious, or communicable disease among domestic animals in the state,

he shall take such action as he deems necessary for the prevention and suppression of such disease, and is authorized to establish, enforce, and maintain such quarantine regulations as he may deem necessary and for such purpose is authorized and empowered to call to his assistance any peace officer to aid him in the prosecution and performance of his duties.

Section II. Whenever notice is given to the trustees of a township or to a local board of health, that animals are suspected of being affected with or having been exposed to any contagious, infectious, or communicable disease they may impose such restrictions as deemed necessary to prevent the spread of the disease. It shall be the duty of such township trustees or local boards to immediately notify the Chief of Division of Animal Industry.

REGULATION 3

Section I. An animal must be considered as "exposed" when it has stood in a stable with, or been in contact with any animal known to be affected with a contagious, infectious, or transmissible disease; or if placed in a stable, yard, or other enclosure where such diseased animal or animals have been kept unless such stable, yard, or other enclosure has been thoroughly cleaned and disinfected after containing animals so affected.

REGULATION 4

Section I. No attenuated or live culture vaccine or virus shall be sold or offered for sale at retail except to a licensed veterinarian of this state, nor shall it be administered to any livestock or poultry except by a licensed veterinarian of the state of Iowa. This does not apply to the sale of and administration of virulent hog-cholera virus when sold to and administered by valid permit holders for its use on hogs owned by themselves on their own premises.

REGULATION 5

Section I. No person owning or having the care or custody of any animal affected with glanders or farcy, or which there is reason to believe is affected with said disease, shall lead, drive, or permit such animal to go on or over any public grounds, unenclosed lands, street, road, public highway, lane, or alley; or permit such animal to drink at any public watering trough, pail, or spring, or keep such diseased animal in any enclosure in or from which such diseased animal may come in contact with, or in proximity to, any animal not affected with such disease.

Section II. Whenever any animal affected with glanders dies or is destroyed the carcass of such animal shall be burned immediately.

As glanders is transmissible to human beings great care must be exercised in handling diseased animals or carcasses.

Section III. It shall be the duty of the Chief of Division of Animal Industry to maintain quarantine on all animals affected with glanders until such animals have been destroyed by consent of the owner or otherwise, and carcasses disposed of in accordance with section 2 of this regulation and the premises where the same have been kept thoroughly cleaned and disinfected.

Section IV. In suspected cases of glanders and farcy the most efficient field test is the intrapalpebral mallein test, and as valuable aids to diagnosis the mallein Strauss' agglutination and precipitation tests shall be recognized.

REGULATION 6

Section I. Upon the appearance of an outbreak of blackleg on any premises all calves and yearlings on the premises should be promptly immunized. All carcasses of animals dead of blackleg must be burned intact without removal of the hide. Such carcasses may be disposed of by removal within twenty-four hours by the operator of a regularly licensed rendering plant, or his employees. In the event that the owner of any animal dead from blackleg neglects or refuses to make such disposition of the carcass or carcasses as indicated above, then in such cases the disposal shall be handled in accordance with section 5 of Regulation 23 of these rules and regulations.

REGULATION 7

Section I. It shall be the duty of any city or local board of health or township trustees whenever notice is given of animals being affected with rabies, glanders, scabies, hog cholera, or any contagious or infectious disease or having been exposed to the same, to promptly notify the Chief of Division of Animal Industry.

Section II. Whenever rabies is known to exist in any community it shall be the duty of all owners of dogs or other exposed animals to immediately confine such dogs or animals securely to prevent them from spreading the infection should they develop the disease.

Section III. When quarantine is established in any community on account of the existence of rabies all dogs not confined or muzzled shall be promptly destroyed.

REGULATION 8

Section I. Whenever the Chief of Division of Animal Industry shall have knowledge of any horses, cattle, sheep, or swine affected with scabies or mange, it shall be his duty to place such animals in quarantine and require owners to dip such animals at such intervals and in such dips as the case may require.

REGULATION 9

Section I. The Secretary of Agriculture hereby recommends that all private and farm premises shall be cleaned up between April 15 and May 15 of each year by removing all litter, manure, cobs, and other waste accumulations; such products being spread upon the land as fertilizer or burned, that the health of the people and the livestock may be protected from any contagion or infection that may have existed on the premises. On any premises where any infectious or communicable diseases may have been known to exist, a thorough disinfection shall be required after cleaning.

All municipal officers, township trustees, county agents, inspector of the Bureau of Animal Industry, physicians, and veterinarians in Iowa are requested to use their influence in advising and assisting the people in carrying out the provisions of this rule.

Barns, stables, hog and poultry houses: First, sweep

ceilings, walls, and floors removing all cobwebs, dust and litter; then clean out all manure, litter, hay, and fodder from mangers and floors, scraping all permanent feed boxes, mangers, walls and floors. Finally, thoroughly spray ceilings, walls, partitions, feed boxes, and mangers with a three percent solution of compound cresol U.S.P.

Pens and yards: Remove all manure, litter, cobs, and other waste material; then thoroughly spray with a three percent solution of compound cresol U.S.P. and scatter lime over floors and yards.

REGULATION 10

Section I. It shall be the duty of the Chief of Division of Animal Industry to supervise the disinfection of all buildings, stalls, and pens at the state fairgrounds just prior to the opening of such fair and to supervise the disinfecting daily of hog pens and such other enclosures as he may deem necessary.

Section II. It shall be the duty of all secretaries of all county fairs or exhibitions of livestock in the state of Iowa, excepting the Iowa State Fair, to supervise the disinfecting of all buildings, stalls, and pens prior to the opening of such county fair or exhibition of livestock and to disinfect hog pens and all such enclosures as he may deem necessary, daily, during such fairs and exhibitions.

REGULATION 11

Section I. All cattle and swine presented for exhibition at the Iowa State Fair, or any fair or exhibition within the state of Iowa will be considered under quarantine and not eligible for showing until the owner or agent presents the proper health certificate stating the animals comply with the following rules and regulations. Official health certificates must be presented to and approved by the veterinary inspector in charge of the fair or exhibition before time of showing.

Section II. A. All female cattle and bulls shall be identified as originating from herds, all animals of which were negative to the last tuberculin test and applied within one year. If such cattle are not of this classification, they shall have proved negative to a tuberculin test applied within sixty (60) days prior to the opening date of such fairs or exhibition before time of showing.

B. All breeding and dairy cattle over six months of age must have passed a negative test for Bang's disease (brucellosis) within sixty (60) days prior to the opening date of the fair, except such cattle as originate in herds designated and certified by the proper livestock sanitary authorities of the state of origin as Bang's disease (brucellosis) accredited herds. The blood samples must have been drawn by a licensed accredited veterinarian and tested by an approved laboratory and certified to by the livestock sanitary official of the state of origin.

C. Steers need not be tested but must be accompanied by a health certificate showing them to be free from symptoms of infectious and contagious diseases as determined by a clinical inspection.

D. Vaccinates—Calves vaccinated against Bang's disease (brucellosis) between the ages of four and eight months with Brucella-abortus vaccine strain number nineteen (19) and were negative to an agglutination test within twenty (20) days prior to date of vaccination, will be accepted without additional test up to thirty-eight months of age, provided said vaccination was applied and blood sample drawn by a licensed accredited veterinarian and properly reported by him. The agglutination test on these blood samples must have been made by a recognized laboratory.

Calves vaccinated against Bang's disease (brucellosis) between the ages of four and eight months with Brucella-abortus vaccine strain number nineteen (19) and without the benefit of a pretest, will be accepted without additional test up to twenty-four (24) months following date of vaccination, provided said vaccination was applied by a licensed accredited veterinarian and properly identified and reported by him.

All such cattle vaccinated after July 4, 1947, must be identified with a regulation tattoo mark.

Section 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 thirty (30) days or when serum alone is used not more than fifteen days prior to the opening date of such fair or exhibition.

REGULATION 12

Section I. All railroad and transportation companies are hereby required to provide for proper drainage of all stockyards, pens, alleyways, and chutes, and to clean and disinfect the same between April 15 and May 15 of each year, and at such other times as may be deemed necessary. All expense incurred for the disinfecting and supervision of same must be paid by the railroad company. The Chief of Division of Animal Industry shall enforce this rule.

Section II. It is hereby ordered by the state of Iowa, Secretary of Agriculture that all cars or vehicles that have been used for conveying any animal or animals that have been found to have suffered or are suffering from any contagious or infectious diseases must be cleaned and disinfected thoroughly before leaving the yards where such animal or animals have been unloaded within the state of Iowa.

Section III. All stock cars and trucks used for hauling livestock (cattle, horses, sheep, and swine) for feeding, breeding, or stock purposes into the state of Iowa must be cleaned and disinfected before such shipments of livestock are loaded.

All railroad and transportation companies shall comply with this rule.

REGULATION 13

Section I. The term "quarantine" shall be construed to mean the perfect isolation of all diseased or suspected animals from contact with other animals as well as the exclusion of other animals from yards, stables, enclosures, or grounds where suspected or diseased animals are or have been kept.

REGULATION 14

Section I. The Department of Agriculture hereby authorizes and directs the Chief of Division of Animal Industry to co-operate with the Bureau of Animal Industry, United States Department of Agriculture, in all regulations for the prevention, control, and eradication of contagious and infectious

diseases among domestic animals in the state of Iowa.

REGULATION 14-A

Section I. All places where two or more assemble their livestock such as stockyards or sale pavilions, or other assembling places where livestock is bought and sold for purposes of other than immediate slaughter; whether by private sale or public auction or on a commission basis, wholly or in part; when not under federal supervision must be under state supervision, and shall comply with the requirements set forth below.

The management of all livestock community sales, corporations, or associations as designated above must make application for permit to conduct such sales.

Section II. A. All swine handled through sale barns whether sold at public auction or private sale and whether sold on sale day or other day of the week shall comply with this regulation. If a consignment of swine is made to the sale and the animals are unloaded and the owner does not sell, the same rules in regard to vaccination apply whether or not a change of ownership occurs.

B. All hogs known to have been exposed to hog cholera, anthrax, infectious enteritis or swine erysipelas, shall not be allowed to be sold at such sale. No pigs with arthritis or swollen joints, bull nose, or rhinitis, shall be permitted to sell unless of market size in which case they may sell as market hogs.

C. When a community sale and a market buying business are operated from the same location, the market hogs not going through the auction ring, may be handled without compliance with the above requirements, provided, however, the market buyer shall complete a weekly sworn statement and deliver it to the veterinary inspector of said sale barn, showing that no hogs have been sold for feeding or breeding purposes. Hogs may be sold only for immediate slaughter. If such market buyers wish to make other disposition of any animals, they must conform to the same regulations that cover stock handled through community sale barns.

D. No hogs shall be sold at any sale barn that have been subjected to injection of Erysipelothrix Rhusiopathiae Vaccine (Erysipelas Live Culture) unless such injection was administered more than thirty days previous to the sale.

Section III. No hogs vaccinated by double or simultaneous method for hog cholera shall be offered for sale unless the seller can produce a certificate signed by a licensed veterinarian to show that said hogs have been vaccinated for at least twenty-one days, or in case of local hogs vaccinated by the owner under layman permit, affidavit must accompany same. All hogs not accompanied by a valid certificate or affidavit of vaccination must be vaccinated with anti-hog-cholera serum and virus by a licensed veterinarian before being removed from the sale yards and taken within twenty-four hours to the premises of the buyer and there held in quarantine for not less than twenty-one days.

Section IV. Swine having certificate showing that they have been vaccinated with B.T.V. or crystal violet by a licensed veterinarian for at least thirty (30) days and not over six (6) months, may be sold at the sale if the fact is made known that this method of vaccination has been used before the animals are sold.

Swine imported from some other state to be sold at the sale barn as not vaccinated, must be accompanied by a permit issued by the Division of Animal Industry.

Section V. Sows which appear to be within three weeks of farrowing and stags may be released at the discretion of the veterinary inspector with serum alone vaccination. No certificate of this vaccination shall be furnished the purchaser. Boars if castrated before they leave the sale barn may be released the same as stags. No uncastrated boars shall be released on a single vaccination nor under affidavit to go to market.

Baby pigs obviously not over twenty-one days old may be handled through sale without double vaccination, but must receive serum alone treatment before being released.

Section VI. Pigs to be used for serum production may be released to a buyer who is registered with the Iowa Department of Agriculture, Division of Animal Industry, without vaccination by signing a notarized affidavit furnished by this department. Affidavits must be executed according to instructions set out on forms. Hogs so released shall not be diverted en route. If shipped interstate a permit must be obtained from the state veterinarian of the state to which shipment is consigned.

Section VII. Hogs which appear to be in condition for slaughter may be released by the veterinary inspector for immediate shipment to a federally licensed yard or packer. The affidavit form furnished by the Division of Animal Industry must be completed in full showing the commission firm or packer to whom shipment will be made and signed and sworn to by the purchaser.

Section VIII. All cattle originating outside the state of Iowa offered for sale shall comply with all laws and regulations governing the importation of such livestock as set forth in Regulation 1, section V.

Native Iowa cattle shall pass inspection by the inspector in charge as being healthy and free from disease.

All affidavits and health certificates which are required on imported cattle sold at sale barns shall be completed and mailed to the Chief, Division of Animal Industry, Iowa Department of Agriculture, within forty-eight hours following the sale.

Section IX. Sheep will be permitted to be handled through livestock community sales barns only in accordance with requirements deemed necessary by this department to control the spread of contagious and infectious diseases.

Section X. All sheep sold through sale barns between May 1 and November 1 of each year, except as provided for in paragraph 4 of this order, shall be dipped under veterinary supervision before being released from the sale barn.

A proper solution of benzene hexachloride or some suitable preparation thereof is recommended for dipping.

If facilities are available to maintain the solution at proper temperature, a recognized solution of lime and sulphur, or nicotine sulphate (Black Leaf 40) may be used. (It must be borne in mind, however, that the animal must be immersed for one minute for exposure and two minutes if an infection is present.)

Fat lambs and other sheep being sold to go to market for slaughter may be released without dipping provided the purchaser signs the required affidavit stating they are going direct to market for slaughter. All such sheep are to be properly branded with two K's at least four (4) inches in height on the side by means of red branding paint.

This same requirement shall be in effect on any sheep sold from trucks by managers of the sale barns, regardless of whether they are unloaded in the yards. The sale barn veterinarians have the power to quarantine immediately all sheep in such trucks as suspicious of being infected with or exposed to scabies.

All sheep, which upon arrival at the yards, showing evidence of scabies shall be dipped in proper solution of benzene hexachloride or some suitable preparation thereof and returned to place of origin or some satisfactory premises under quarantine for sixty (60) days, at which time they shall be inspected by a licensed accredited veterinarian and if found free from scabies and all other infectious, contagious or communicable diseases may be released. Such sheep may also be released to go direct to slaughter, but must be branded as provided for in paragraph 4 of this order.

Those sale barns not having proper dipping facilities or satisfactory spraying equipment shall discontinue handling sheep until proper equipment has been installed or this order revoked.

Section XI. All livestock community sales shall be under the supervision of the Chief, Division of Animal Industry, Des Moines 19, Iowa, and under the direct supervision of the veterinarian appointed to examine all livestock that is offered for sale. *Said veterinarian shall prohibit the sale of any animals that are in his opinion diseased* OR THAT WOULD IN ANY WAY BE DETRIMENTAL TO THE LIVESTOCK INDUSTRY. He shall issue all quarantines for livestock being sold from such yards; also, supervise the cleaning and disinfecting of such yards following sales. The fees for such work shall be paid by the management of such sales yards.

Section XII. All fees for the inspection of livestock, vaccination of hogs, or the testing of cattle for tuberculosis or Bang's disease sold at such sales shall be collected by the management of such sales at the time of settlement for the livestock.

REGULATION 15

Section I. All cattle four months of age or over that have given a positive reaction to an agglutination blood test for Bang's disease shall be tagged in the left ear with a Bang reactor tag of the Iowa Department of Agriculture, and shall be quarantined on the owner's premises.

Section II. All cattle that have passed an agglutination blood test for Bang's disease shall be tagged in the right ear with the official identification tag of the Iowa Department of Agriculture when test is applied under the recorded Bang's disease herd plan. Purebred registered cattle shall also be identified by the registry name and number.

Section III. Permits for the sale and movement of Bang reactor cattle for other than slaughter will be issued by the Chief of Division of Animal Industry, provided the purchaser has knowledge that such cattle have reacted to the agglutination test for Bang's disease and that they shall be quarantined, and provided further that the name and address of the purchaser and location of his farm by section, township, and county is supplied.

Section IV. Permits for the shipment of cattle that have given a positive reaction to the agglutination test for Bang's disease, to public stockyards under federal supervision or to slaughter establishments approved by the federal Bureau of Animal Industry where the federal government maintains inspection, will be issued by the Chief of Division of Animal Industry, or his representative, on the written request of the owner provided that the Bang reactor number and the name and address of the commission firm to which such cattle are to be consigned are furnished.

Section V. All veterinarians having supervision of cattle that have reacted to an agglutination test for Bang's disease shall tag the reactors with the official Bang reactor tag, issue to the owner a quarantine covering reactor at once, and immediately mail report of test and copy of quarantine to the Chief of Division of Animal Industry, Statehouse, Des Moines 19, Iowa. This regulation applies to all private tests.

REGULATION 16

Section I. Tuberculin tests adopted by the Department of Agriculture are:

1. The subcutaneous or "Thermal" Test.
2. The intradermic or "Skin" Test.
3. The ophthalmic or "Eye" Test.

Section II. The intradermic tuberculin test will be accepted provided it has been applied by a regularly employed state or federal veterinarian, an accredited veterinarian, or by an approved veterinarian when endorsed by the authorities of the state of origin, provided the observations be made at the 72nd hour.

Section III. The intradermic test is hereby adopted for area tuberculosis eradication work.

Section IV. The ophthalmic test will not be accepted as an official test except when applied in combination with either the subcutaneous or intradermic test.

Section V. All tuberculin tests must be made within thirty (30) days of date of shipment.

Section VI. All certificates of health must show the number of cattle included in the test, the name of the owner, and the post-office address.

Section VII. All cattle not identified by registration name and number shall be identified by a proper metal tag bearing a serial number, attached to the right ear.

Section VIII. No cattle shall be imported into the state of Iowa except in accordance with Regulation 1, section V.

Section IX. All herds of breeding cattle in counties that are under state and federal supervision for the eradication of tuberculosis in which reactors have been found may be held in quarantine until they have passed a negative tuberculin test.

All cattle that react to the tuberculin test, as well as those which show physical evidence of tuberculosis shall be marked for identification by branding with the letter "T" not less than two or more than three inches high on the left jaw and to the left ear shall be attached a metal tag bearing serial number and the inscription "REACTOR".

Section X. All untested steer cattle shall be handled and maintained as a separate unit from the breeding cattle (which means they shall be quarantined, watered, and fed apart from breeding cattle).

Section XI. Female cattle, the products of which are intended for family use, may be tuberculin tested without being denied the use of the same pastures and the same watering troughs as steers in feeding. This does not apply to female cattle, the products of which are handled commercially; neither does it apply where the feeding cattle are other than steers. Cows kept under such conditions cannot be sold for any purpose other than slaughter without being subjected to an additional tuberculin test.

Section XII. Certificates and test charts must be made to conform with United States Bureau of Animal Industry regulations governing the interstate movement of cattle; the original must be attached to the waybill, and a copy forwarded to the Chief of Division of Animal Industry, Iowa Department of Agriculture, Des Moines 19, Iowa.

Section XIII. A. Reactors to the tuberculin test brought in for immediate slaughter must be consigned to a slaughtering establishment having federal inspection and must be transported thereto in accordance with section V, Regulation 7, of B. A. I. Order No. 309.

B. When it is found on slaughter that animals are affected with tuberculosis, the Chief, Division of Animal Industry may order an immediate investigation, and if deemed advisable have all breeding cattle on the premises from which the tubercular animals originated, tested for tuberculosis.

C. When cattle within the state of Iowa are sold under sale contract to pass a sixty (60)- or ninety (90)- day tuberculin test and have failed to pass the same, before being returned to the original owner the party wishing to return such animal or animals shall first obtain a permit from the Chief, Division of Animal Industry, Iowa Department of Agriculture, to do so.

D. When cattle are sold out of the state of Iowa under sale contract to pass a sixty (60)- or ninety (90)- day tuberculin test and failing to pass the same, before being returned to the original owner, the party wishing to return such animal or animals shall first furnish a tuberculin test chart showing the reaction, giving the date of reaction and proving to the satisfaction of the Chief, Division of Animal Industry, that such animals are reactors.

REGULATION 17

Section I. The rules adopted by the Iowa Department of Agriculture governing the establishment of tuberculosis-free accredited herds and accredited areas or units in Iowa will be applied to such herds, and areas or units in co-operation with the Bureau of Animal Industry, United States Department of Agriculture.

Section II. A tuberculosis-free accredited herd is one which has been tuberculin tested by the subcutaneous method, or any other test approved by the Bureau of Animal Industry, under the supervision of the Iowa Department of Agriculture and the United States Department of Agriculture, or a veterinary inspector employed by the state in which co-operative tuberculosis eradication work is being conducted jointly by the United States Department of Agriculture and the state. Further, it shall be a herd in which no animal affected with tuberculosis has been found upon two annual or three semiannual tuberculin tests, as above described, and by physical examination.

Section III. The entire herd, or any cattle in the herd, shall be tuberculin tested or retested at such time as is considered necessary by the federal and state authorities.

Section IV. No herd shall be classed as an accredited herd, in which tuberculosis has been found by the application of the test as referred to in section II, until such herd has been successfully subjected to two consecutive tests with tuberculin applied at intervals of not less than six months, the first interval dating from the time of removal of the tuberculous animals from the herd.

Section V. No cattle shall be presented for the tuberculin test which have been injected with tuberculin within sixty days immediately preceding or which have at any time reacted to a tuberculin test.

Section VI. Prior to each tuberculin test satisfactory evidence of the identity of the registered animal shall be presented to the inspector. Any grade cattle maintained in the herd, or associated with the animals of the herd, shall be identified by a tag, or other marking, satisfactory to the state and federal officials.

Section VII. All removals of cattle from the herd, either by sale, death, or slaughter, shall be reported promptly to the said state or federal officials, giving the identification of the animal, and if sold, the name and address of the person to whom transferred. If the transfer is made from the accredited herd to another accredited herd the shipment shall be made in only cleaned and disinfected cars. No cattle which have not passed a tuberculin test approved by the state and federal officials shall be allowed to associate with the herd.

Section VIII. All milk and other dairy products fed to calves shall be that produced by an accredited herd, or if from outside or unknown sources it shall be pasteurized by heating to not less than 150 degrees Fahrenheit for not less than twenty minutes.

Section IX. All reasonable sanitary measures and other recommendations by the state and federal authorities for the control of tuberculosis shall be complied with.

Section X. Cattle from an accredited herd may be shipped interstate on certificate obtained from the office of the Chief, Division of Animal Industry or from the office of the Bureau of Animal Industry without further tuberculin test, for a period of one year, subject to the rules and regulations of the state of destination.

Section XI. All cattle which react to the tuberculin test and for which the owner desires indemnity, as provided by statute, must be removed immediately from the cattle barn, lots, and pastures where other cattle are being kept.

The barn or place where reacting cattle have been housed or kept shall be thoroughly cleaned and disinfected immediately.

Feed places and floors must be cleared of all hay and manure and scraped clean.

All loose boards and decayed woodwork should be removed, and when deemed necessary, and requested by the veterinarian, must be accomplished before it will be considered that the place has been properly cleaned and disinfected.

The feeding places, troughs, floors and partitions near the floor should be washed and scoured with hot water and lye.

Section XII. Strict compliance with these methods and rules shall entitle the owner of tuberculosis-free herds to a certificate, "TUBERCULOSIS-FREE ACCREDITED HERD", to be issued by the United States Department of Agriculture, Bureau of Animal Industry and the Division of Animal Industry, Iowa Department of Agriculture, said certificate shall be good for one year from date of test, unless revoked at an earlier date.

Section XIII. Failure on the part of the owners to comply with the letter or spirit of these methods and rules shall be considered sufficient cause for immediate cancellation of the co-operative agreement with them by the state and federal officials.

REGULATION 18

Section I. In accordance with the provisions of chapter 165, Code of Iowa, 1950, the Iowa Department of Agriculture shall have control of the sale, distribution, and use of all tuberculin used in the state and shall formulate regulations for its distribution and use. Only such persons as are authorized by the department, inspectors of the B.A.I., and regularly licensed practicing veterinary surgeons of the state of Iowa shall be entitled to administer tuberculin to any animal included within the meaning of this act.

Section II. No person, firm, or corporation shall sell or distribute tuberculin to any person or persons in the state of Iowa except under the following conditions:

A. That the person or persons are legally authorized to administer tuberculin.

B. That all sales of tuberculin shall be reported to the Secretary of Agriculture on proper forms, which forms may be obtained from the Chief, Division of Animal Industry.

C. Reports of all sales and distribution of tuberculin in the state of Iowa shall be made in triplicate; the original copy to be delivered with the tuberculin to the person obtaining same; the duplicate to be forwarded to the Chief, Division of Animal Industry, Des Moines 19, Iowa; and the triplicate copy to be retained by the manufacturer or distributor. All reports shall be made within sixty (60) days from date of sale.

REGULATION 19

Section I. When hogs upon any farm or premises within the state of Iowa are sick or show symptoms of cholera, it shall be the duty of the owner or person having supervision of such hogs to immediately report same to the Chief, Division of Animal Industry. Upon receiving such notice the Chief, Division of Animal Industry shall promptly investigate the case. If cholera is present the regular quarantine card shall be posted and the owner or person having supervision of the hogs so diseased will be required:

1. To shut up his sick hogs or confine them under cover away from all carriers of infection.
2. To vaccinate the herd.
3. To burn all dead hogs within twenty-four hours, intact, or he may dispose of same by turning such dead hogs over to a licensed rendering plant, within twenty-four hours. Failure of the owner or his agent to dispose of the carcasses of hogs as outlined above, will be cause for the disposal of same in accordance with section V, Regulation 23.
4. To clean and disinfect the hog houses, pens and yards where infected hogs have been and to disinfect daily that part of the premises where sick hogs are being kept under cover. When satisfied that the herd has recovered from the disease the remaining hogs may be given their freedom on the premises and the part of premises where the sick hogs have been kept shall be cleaned and disinfected.

Section II. All hogs within the state of Iowa immunized by the double or simultaneous method against hog cholera shall be held intact for a period of not less than twenty-one (21) days from date of vaccination.

REGULATION 20

Section I. A person, firm, company, or corporation before selling or offering for sale within the state any anti-hog-cholera serum and hog-cholera virus, shall first make application to the Department of Agriculture for permission.

Section II. Said application shall give the name of said person, firm, company, or corporation with their place or places of business.

Section III. No anti-hog-cholera serum and hog-cholera virus shall be sold or offered for sale or use or be used in this state which has not been produced at a plant holding a valid United States government license for the manufacture and sale of same.

Section IV. Any person, firm, company, or corporation operating under permit issued by the Department of Agriculture that sells or distributes

or is responsible for the sale or distribution of any anti-hog-cholera serum and hog-cholera virus, if the same should cause any sickness in hogs, shall promptly investigate the complaint and report the result to the Chief, Division of Animal Industry, Des Moines 19, Iowa. Until such action is taken by such person, firm, company, or corporation, and a report made as required, their license or permit may be suspended or cancelled by the Secretary of Agriculture.

Section V. All anti-hog-cholera serum and hog-cholera virus and all serum and toxins which may be injuriously affected by exposure to light and to high temperature, must be stored in a dark, cool chamber or refrigerator at a temperature not to exceed fifty-five degrees Fahrenheit.

All dealers in the state of Iowa or in any place under the jurisdiction of the state of Iowa shall keep such products protected from light and under refrigeration until sold or otherwise disposed of.

Section VI. Permanent daily records of the course of the preparation, of tests for purity and potency and of methods of preservation of virus, serum, toxins shall be kept by each licensed establishment whether it is a dealer or manufacturer producing such products in the state of Iowa, on a form satisfactory to the Chief, Division of Animal Industry, or a duly authorized representative of the Secretary of Agriculture; and also a record shall be kept by each establishment and by each manufacturer, showing the sale, shipment, or other disposition of anti-hog-cholera serum or hog-cholera virus.

Section VII. Each true container of anti-hog-cholera serum and hog-cholera virus prepared for sale, exchange, or shipment by any licensed establishment within the state of Iowa, or imported into the state, shall bear a trade label as hereinafter directed.

Section VIII. No container of anti-hog-cholera serum and hog-cholera virus shall bear a label unless or until the product contained therein shall have been prepared in compliance with these regulations and found not to be worthless, contaminated, or harmful.

Section IX. No person shall apply or affix or cause to be applied or affixed, any trade label, stamp, or mark on any container of anti-hog-cholera serum or hog-cholera virus prepared or received in a licensed establishment except in compliance with these regulations. Suitable tags or labels of a distinct design shall be used for identifying all anti-hog-cholera serum and hog-cholera virus.

Section X. Each trade label, stamp, or trade mark shall show the federal license number and the permit number issued by the state.

Section XI. Each trade label, stamp, or mark shall bear a serial number affixed by the manufacturer by which the product can be identified with the records of preparation.

Section XII. Each trade label, stamp, or mark shall bear a return date affixed by the producer of same. The date shown shall be the date after which the manufacturer does not guarantee the product to be of full strength and potency.

Section XIII. On the trade label, stamp, or mark affixed to the true container of hog-cholera virus, in addition to the statements required by the preceding sections, the following must be prominently placed and lettered: Caution: Burn Virus container and all unused contents.

REGULATION 21

Section I. Any person, not a registered veterinarian, applying for a permit to use hog-cholera virus must furnish to the Secretary of Agriculture a certificate from a recognized institution certifying that such person has taken proper course of instruction and is qualified to safely use hog-cholera virus whereupon the Secretary of Agriculture shall issue a permit to such person to use hog-cholera virus on his own hogs upon his own premises.

REGULATION 22

Section I. No person, firm or corporation shall engage in the business of disposing of the bodies of dead animals without first obtaining a license to do so in the manner and upon the terms and conditions provided in chapter 167, Code of Iowa, 1950.

Section II. Any person who shall obtain from any other person the body of any animal for the purpose of obtaining the hide, skin, or grease from such animal in any way whatsoever, shall be deemed to be engaged in the business of disposing of dead animals.

Section III. Any person desiring to engage in the business of disposing of the bodies of dead animals by cooking or otherwise shall file with the Department of Agriculture of the state of Iowa an application for license.

Section IV. Such applicant shall at the time he files such application pay to the Department of Agriculture the sum of $100.00.

Section V. If the Secretary of Agriculture shall find that such applicant is a responsible and reliable person, and capable of conducting properly such business, and that the place where such business is to be conducted is a suitable and sanitary place, he shall issue to such applicant a certificate to that effect.

Section VI. Such applicant shall file such certificate with the Department of Agriculture and shall pay said department the sum of $100.00 for a license to conduct such business.

Section VII. Every person operating under a license issued by the Department of Agriculture shall pay, annually, for the renewal of such license the sum of $100.00.

Section VIII. Plans of disposal plant, either in blue print or detail drawing shall be filed with the Iowa Department of Agriculture. All tanks, vats, pipes, drains, valves, etc., shall be shown in detail. A separate drawing or blueprint of the covered or underground portion of the construction shall be included with these plans. Any alteration in construction that is to be made shall be approved by the department before construction is undertaken.

Section IX. No place shall be deemed suitable or sanitary for disposing of the bodies of dead animals unless it conforms to the following specifications:

A. The building must be provided with concrete or cement floors or some other nonabsorbent material and provided with good drainage and be thoroughly sanitary.

B. All cooking vats or tanks shall be air-tight; except where proper escapes or vents are required for live steam used in cooking.

C. Steam shall be so disposed of as not to cause unnecessary annoyance or create a nuisance.

D. Such place shall be so situated, arranged, and conducted as not to interfere with the comfortable enjoyment of life and property of the citizens of this state.

E. No liquid wastes, either from the process or from washings, shall be discharged into any stream, watercourse, or on the surface of the ground.

F. All sewage from washing of floors, wagons, trucks, and all liquid wastes from the rendering process shall be disposed of by:

1. Evaporation.
2. Sterilized by boiling.
3. Through a series of septic tanks proven adequate to handle and render nonpathogenic the quantity of material discharged at maximum capacity of the plant. The disposal plan for carrying out the above process shall be submitted to the department for approval before it is installed.

Section X. Conveyances for transporting carcasses of animals must be provided with water-tight bed or tank not less than twenty-four (24) inches in depth; all metal or metal-lined and water-tight at least four (4) inches above the general level of the bottom of box or bed; endgate to be of metal or metal-lined, hinged at the bottom of box or bed and fastened firmly at top when closed; endgate to be provided with an effect on the inside to fit snugly over the end of the bed.

Section XI. All trucks used for transporting carcasses of dead animals on the highways must be owned and operated by a licensed disposal plant, except as provided for in section XII. The name and address and license number of the plant shall be painted on both sides of the truck in letters not less than four (4) inches high and in a color in definite contrast to the body color of the truck.

Section XII. In cases where licensed disposal plants have employees operating trucks in other cities or towns, they must operate under the name of the licensed disposal plant by which they are employed, and this applies to all advertisements and listings.

Section XIII. Tarpaulins—No disposal plant truck shall be moved on the highway without having a tarpaulin which is adequate to cover the bed of the truck and anything contained therein. If any carcass is contained in the truck or the truck has not been thoroughly cleaned, such tarpaulin must be in place covering the bed of the truck and its contents. Such tarpaulin must have no holes through which flies can pass.

Section XIV. Whenever a vehicle or person in charge thereof, or his assistant, has been upon any premises for the purpose of removing the carcass of any animal, or where animals are dead or dying, before such vehicle can be taken upon a public highway or upon other premises and before leaving the premises of the rendering plant on each trip the wheels of such vehicles, and the shoes or boots of all persons having been upon such infected premises, shall be disinfected thoroughly with any disinfectant of prescribed strength recommended by the Bureau of Animal Industry as a disinfectant, preferably cresol compound, three percent, or a 1-1000 solution of bichloride of mercury. Facilities and materials for disinfection shall be carried on truck at all times.

Section XV. The carcass of no animal which dies or which has been killed on account of being affected with anthrax may be handled by a disposal plant. In case through error or otherwise, an anthrax carcass is brought into a disposal plant, the plant and its trucks shall be placed under quarantine immediately on the premises of the disposal plant. And said quarantine shall remain in effect until such cleaning and sterilizing of the plant, equipment and any by-products including hides that the department may deem necessary, has been completed.

Section XVI. If a committee, composed of a member of the Division of Animal Industry, a member of the Dairy and Food Division, and representatives of the state board of health, and local board of health, after investigation finds that the location or management of any rendering plant interferes with the health, comfort and enjoyment of life or property, the department will consider such finding sufficient grounds for the withholding or suspending of a license.

Section XVII. It will be necessary for the management of each rendering or processing plant to spray the inside of each building, including the doors, windows, and screens, as well as all trucks used in transporting the bodies of dead animals, with an approved and effective fly control agent every thirty days beginning the first of April and continuing through the month of October.

Section XVIII. Chapter 167.19, Code of Iowa, Penalty—The violation of any of the provisions of this chapter or any rule adopted thereunder by the Department shall be punishable by a fine of not less than five dollars nor more than one hundred (100.00) dollars or by imprisonment in the county jail not more than thirty days.

REGULATION 23

Section I. All carcasses of animals dead or which have been killed on account of being infected with anthrax must be burned within twenty-four hours intact without removal of the hide, together with all contaminated flooring, mangers, feed racks, watering troughs, buckets, bedding, litter, soil, and utensils. In case such flooring, mangers, feed racks, watering troughs, buckets, stanchions, etc., that have been contaminated are constructed of metal and cement or other fireproof material, they shall be disinfected thoroughly with cresolis comp., U.S.P., or any reliable disinfectant recommended by the B.A.I.,

Chief of Division of Animal Industry, or a regularly qualified veterinarian. In the event the owner or his agent neglects or refuses to make such disposition of the carcasses of animals dead from anthrax within twenty-four hours, as stated above, then in such cases the disposal of the same shall be handled in accordance with section V of this regulation.

Section II. All carcasses of hogs dead of cholera must be burned within twenty-four hours intact, or they may be disposed of within twenty-four hours to the operator of a licensed rendering plant or his employee. In the event that the owner or his agent neglects or refuses to make such disposition of the carcass or carcasses of hogs dead of cholera, then the disposal of same shall be handled in accordance with section V of this regulation.

Section III. All carcasses of animals dead from noncommunicable diseases, may be either burned within twenty-four hours, or such carcasses may be disposed of within twenty-four hours by the operator of a licensed rendering plant or his employee. In the event that the owner or his agent neglects or refuses to make such disposition of the carcass or carcasses, then the disposal of same shall be handled in accordance with the provisions of section V of this regulation.

Section IV. All persons are strictly forbidden to throw the carcass of any animal into any river, stream, lake, or pond, or to bury the carcass of any animal near any stream, or tile drain. Such carcasses if dead of noncommunicable disease, if not disposed of to a rendering plant, must be buried six feet below the surface of the ground, in accordance with the preceding ruling of this section.

Section V. When the owner of any animal, dead from any cause, neglects or refuses to make proper disposition of the carcasses of such animals it shall be the duty of the township trustees or local board of health to supervise the disposal of such carcasses.

AMENDMENT OF APRIL 9, 1952
ANTHRAX CONTROL

An emergency having arisen by reason of a highly infectious disease known as anthrax in several midwestern states in farm animals, including Iowa, it appears pertinent that certain imported feedstuffs should be controlled since the anthrax spore has been demonstrated in some foreign bone meal in other states. In order to prevent the further spread of this disease, the following rules hereby are adopted by the Iowa Department of Agriculture effective immediately under the provisions of Chapter 163 of the 1950 Code of Iowa:

Rule I

No bone meal, or bones in any form, or animal products, imported from any foreign country intended for use as animal feedstuffs, including mineral feeds, or as fertilizers, admixed with, or to be admixed with, other ingredients intended for use as animal feedstuffs or as fertilizers, shall be moved into or within the state of Iowa.

Rule II

Bags which contain, or have contained, foreign imported animal feedstuffs, including mineral feeds or fertilizers, shall be either sterilized or destroyed immediately.

Rule III

No animal which died from anthrax, or is suspected of having died from anthrax, shall be removed from the premises on which it died. Such animal shall be disposed of promptly following death (a) by total burning; or (b) by partial burning, covering generously with quick lime and burying not less than six feet below the surface of the ground; or (c) without burning by covering generously with quick lime and burying not less than six feet below the surface of the ground.

Provision

Such bone meal, or bones in any form, or animal products from any foreign country, admixed or not with other ingredients, on hand on the effective date of this rule may not move within the state until the owner furnishes the Secretary of Agriculture acceptable evidence that the material has been processed in a manner rendering it free from anthrax spores. The owner may apply to the Secretary of Agriculture for written permission to move the material from his premises to a rendering plant for adequate sterilization. Each consignment of material to the processing plant must have written permission from the Secretary of Agriculture. Such material properly processed shall be eligible for movement within the state in a manner approved by the Secretary of Agriculture.

Adopted this 9th day of April, 1952.

DAIRY AND FOOD DIVISION

OLEOMARGARINE RULES

Under the authority contained in chapter 194 of the 1950 Code of Iowa, the Secretary of Agriculture, in order to carry out the provisions of the law that regulate the sale of oleomargarine by providing an inspection fee and excise tax and the manner in which said fee and tax shall be paid, and providing the means and manner of the administration and enforcement thereof, prescribes the following rules pertaining to same:

Rule 1. The inspection fee and excise tax shall be paid by means of a stamp or stamps, placed on the end of the carton or package containing uncolored oleomargarine. No oleomargarine shall be removed from the original carton or package until same is sold, and after the last pound is sold the stamp shall be defaced. The stamp placed on the package or carton shall agree with the quantity of oleomargarine placed therein.

Rule 2. Stamps shall be prepared from paper, sufficiently gummed on the back to make a complete adhesion on the package when moistened, and furnished in perforated sheets of 25 in the following denominations: 10 lbs., 12 lbs., 20 lbs., 24 lbs., 30 lbs., and 32 lbs.

Rule 3. The size, shape, color and wording of said stamps shall be as follows: Stamp to be of a cherry color, 2¼" x 3¼", including the margin. Figure in center of circle denotes the number of pounds in package. Figures in corners denote the value of the stamp.

Rule 4. Cash, money order, or express order, acceptable to the department, as well as the name of the manufacturer, must accompany all orders for stamps.

FOOD RULES

As authorized by chapter 159, chapter 189, chapter 190 and chapter 210, of the 1950 Code of Iowa, the Secretary of Agriculture, in order to enforce and carry out the provisions of the law regulating, buying, selling or dealing in food, has established the following rules pertaining to same:

Rule 1. In the case of loaf bread where the plain or stock wrapper is used an insert slip, three by six inches, may be used, provided it is so placed as to be plainly visible through the wrapper, and the printing thereon must have the approval of the department.

Rule 2. Unwrapped bread retailed at its place of manufacture is not considered by the department as food sold in package form, but it must be labeled as to its net weight either with a placard or on the container. All bread sold outside of its place of manufacture must be wrapped.

Rule 3. Benzoate of soda, in quantities not exceeding 1/10 of 1 per cent, may be added to foods. The addition of benzoate of soda shall be plainly stated on the label of each package.

Rule 4. The department rules that a quart of strawberries shall weigh at least 20 ounces, with a reasonable tolerance of not more than one ounce under, when the quart box is well filled.

Rule 5. The word "Ham", except when prefixed by a word or words indicating the thigh of some other animal, shall be considered as applied only to the thigh of a hog prepared for food, and must not be used in connection with the sale of a pork shoulder.

Rule 6. The state Department of Agriculture adopts the standards proclaimed by the United States Department of Agriculture pertaining to meats and meat products.

Rule 7. All metal ice cream containers in addition to being thoroughly washed, must be lined with a parchment paper liner before being filled.

EGG RULES

As authorized by chapter 159, and chapter 196 of the 1950 Code of Iowa, the Secretary of Agriculture, in order to enforce and carry out the provisions of the law regulating the buying, selling, or dealing in eggs, has established the following rules pertaining to the same:

Rule 1. All eggs must be candled before settled for, excepting eggs which have been properly candled and held in cold storage. This prohibits the buying or selling of eggs straight or case count.

Rule 2. All cold storage eggs offered for sale at retail must be labeled "Cold Storage Eggs" either on the container or by card on the eggs in black letters on white background, letters to be not less than one-inch in height.

Rule 3. Eggs unfit for food must be removed daily unless broken into a container and denatured.

Rule 4. Any person buying eggs from the producer for resale and advancing not more than 80 per cent of their value before the eggs are candled, will not be considered as violating rule 1; provided such eggs are subsequently candled and all bad eggs are deducted before final settlement, and a complete record is kept of each individual transaction as required by the department.

Rule 5. The department rules that when an advance payment is made in the buying of eggs before candling, from producers, the following record, open for inspection, shall be kept by the buyer; the name and address of the seller, the date of purchase, total eggs bought, the price paid, date and place of candling, of deductions made, date and amount of final settlement.

DAIRY RULES

As authorized by chapter 159 and section 189.2, subsection 2, and section 192.14 of the 1950 Code of Iowa, the Secretary of Agriculture, in order to enforce and carry out the provisions of the law relating to dairying, has established the following rules pertaining to same:

Rule 1. The department recognizes the Babcock test as an approved method of testing milk or cream for milk-fat.

Rule 2. The following makes of guaranteed test bottles and pipettes are approved by the department for universal use in Iowa: the Nafis, the Kimball, and the Wagner. All test bottles should be graduated to the half point.

Rule 3. All persons using the Babcock test shall retain within the premises an exact copy of all transactions and all appliances where the Babcock test is used, as well as samples of all milk and cream tested, properly labeled so that a representative of the department by testing said samples with said appliances can check the cream bought with the cream on hand and thereby verify the test given in each transaction, both copies and cream samples must be held until 6:00 P.M. of the second day following the application. When Sundays or legal holidays intervene, the samples shall be held one additional day. When considered necessary, the department may require any sample held for a longer period.

Rule 4. All stations shall be equipped with test bottles graduated to the half point and all cream testing should be read to the half point.

Rule 5. The examination for a tester's license must be approved by the department.

Rule 6. When cream stations are conducted in connection with a produce house, garage, oil station, barber shop, tire shop, cigar factory, shoe repair shop, harness shop, or other businesses that have objectionable odors or material contaminating factors, the stations must be partitioned off by a dustproof tight wall, with outside light and ventilation.

Rule 7. No common carrier or other person shall transport any crate of poultry or similar dirt distributing packages on top of milk or cream cans.

Rule 8. The handling of hides, furs, live poultry or other articles that might contaminate are prohibited in cream rooms, or any room where food is prepared or handled.

Rule 9. In case where a flavor is added to a milk or skimmed milk drink or compound, it is not considered by the department as violating section 190.5 of the 1950 Code, when the fat of said flavor does not exceed one-half of one percent of the whole and said compound is labeled as required by section 189.11 of the 1950 Code of Iowa.

COMMERCIAL FEEDS

Rule 1. The definitions and standards for commercial feeds adopted by the Association of Feed Officials are hereby adopted for the enforcement of the commercial feed law.

STATE ENTOMOLOGIST

Issued in accordance with the provisions as set forth in section 267.6 of the Iowa Crop Pest Act, chapter 267, Code of Iowa, 1950, and filed with the county auditors of the various counties of the state as required under the provisions of the Code.

Address all correspondence to
STATE ENTOMOLOGIST
Station A, Ames, Iowa.

Rules and Regulations
Relative to Nursery Inspection and Distribution of Nursery Stock

Rule 1. Nursery stock is defined as cultivated or wild woody plants such as all kinds of fruit trees and vines, forest or shade trees, evergreens, ornamental shrubs and vines; all kinds of berry plants including strawberry plants, flowering bulbs and corms; roots or rooted herbaceous plants to be used for ornamental purposes; fruit pits, nuts and other seeds of fruit, forest and ornamental trees and shrubs; and such other plants and parts thereof which are to be offered for sale in other states where Iowa inspection and certificate coverage of such plants or parts is required as a condition of entrance therein.

Rule 2. Person is defined as any individual, or combination of individuals, corporation, company, society, association, or partnership, institution or public agency.

Rule 3. A **nurseryman** is a person who grows or propagates nursery stock for sale or distribution.

Rule 4. A **nursery** is any grounds or premises on or in which nursery stock is propagated or grown for sale or distribution, including any grounds or premises on or in which nursery stock is being fumigated, treated, stored or packed for sale or movement.

Rule 5. A **dealer** is any person, not a grower or propagator of nursery stock, who obtains nursery stock for the purpose of sale or distribution, said nursery stock usually being kept on hand so delivery or partial delivery may be made at the time of sale.

Rule 6. An **agent, or salesman,** is a person who has authority to represent a nurseryman, dealer, or another agent in soliciting wholesale or retail orders for nursery stock, but who keeps no nursery stock on hand for advertising or display purposes or for delivery at the time an order is taken.

Rule 7. No nursery stock shall be brought into the state or transported or offered for sale or transportation within the state unless such shall have first been inspected and found free of any seriously injurious insect pest or plant disease.

Rule 8. Every shipment, car, package, bag, box, carton or parcel of nursery stock brought into the state or transported or offered for sale or transportation in the state must carry firmly attached thereto a tag bearing a copy of the shipper's current valid certificate of inspection or certifying that the stock has been inspected by a duly authorized inspector and found free of seriously injurious insects and plant diseases. If for any reason the shipment requires a federal inspection certificate or tag, the same must also be attached.

Rule 9. Every out-of-state nurseryman or dealer who ships nursery stock into the state of Iowa must file with the State Entomologist of Iowa a signed copy of his current valid certificate of inspection. This, together with the payment of either a fee of $10.00 or a fee equivalent to that charged by his state to out-of-state nurserymen and dealers, shall entitle him to an out-of-state certificate as shown herewith. The State Entomologist of Iowa shall determine which fee shall be paid.

STATE OF IOWA
DEPARTMENT OF AGRICULTURE
OFFICE OF THE STATE ENTOMOLOGIST

Number..... Station "A", Ames, Iowa, ... 19.....

OUT-OF-STATE CERTIFICATE

This certifies that..... of.....
(name) (address)
..... has filed a certificate of inspection with the State Entomologist of Iowa, stating that ..... nursery stock has
(his, her, their, its)
been duly inspected for the season of 19...., and found to be apparently free from dangerously injurious insect pests and plant diseases.

Permission is hereby granted to the above named nursery to ship nursery stock into the state of Iowa for the year ending September 1, 19...., provided that all rules and regulations of any federal quarantine, as well as those of the state of Iowa, governing the movement of such stock into Iowa, are complied with.

This certificate expires September 1, 19...., but may be revoked for cause.

....
Secretary of Agriculture State Entomologist

Rule 10. Notwithstanding the provision of rule 9, the State Entomologist may enter into reciprocal agreements with the responsible officers of other states whereby the required out-of-state certificate may be granted to nurserymen and dealers of such states without the payment of the required fee, provided Iowa nurserymen are permitted to ship nursery stock into such states without having to pay a fee for a certificate granting that privilege; and provided, further, that the State Entomologist shall find that such other states before issuing their certificates require inspections equal to those required under the Iowa law.

Rule 11. The State Entomologist may also enter into reciprocal agreements with the responsible officers of other states under which certified nursery stock may be sold and shipped into the state by nurserymen and dealers of such states without furnishing bond, special permit tags of all kinds, filing of special invoices, fumigation of stock, special inspection at time of shipment or any other special inspection other than that required for the issuance of the regular form of certificate of inspection, signing of special statements concerning the location of stock or any requirement other than the filing of the certificate of inspection.

Rule 12. All shipments of nursery stock coming into the state as well as intrastate shipments are subject to inspection in transit or at destination at the option of the inspector, and if found infested with any dangerously injurious insect pest or plant disease, may be returned to the consignor, treated, destroyed or otherwise disposed of as the inspector may deem advisable and direct. In case return to the consignor or treatment is ordered same shall be at the expense of the consignor.

Rule 13. The inspection of nurseries shall be made annually or oftener if the nature of the stock is such as to require inspection more frequently or if certain clean-up measures are recommended and further inspection is needed as a consequence.

Rule 14. If deemed advisable by the State Entomologist, any nurseryman or dealer must give references satisfactory to the State Entomologist as to his integrity and moral character before a certificate shall be issued to him.

Rule 15. Nursery stock lined out or heeled in and held over after the spring delivery season for nursery stock is over shall not be offered for sale or transportation without reinspection and certification. The usual inspection fee shall be paid for such inspection and certification.

Rule 16. Nursery stock purchased in other states and shipped into this state, as well as stock purchased within the state, received under a recognized certificate may be reshipped by Iowa nurserymen or dealers under their own certificate.

Rule 17. Iowa nurserymen and dealers may, if deemed advisable by the State Entomologist, be required to furnish a complete list of names of firms or individuals, together with their addresses, from whom they receive nursery stock.

Rule 18. Growers of greenhouse plants, hardy herbaceous perennials, bulbs or tubers of flowering plants, or other plants, who wish to make shipments into states requiring that an inspection certificate accompany such plants must make application for inspection services before such certificate can be issued. The same rules and fees shall apply here as for inspection of nursery stock.

Rule 19. Each applicant for inspection, if the stock is found satisfactory, shall upon the payment of the required fee be granted a certificate of the form shown below. All certificates are valid up to the first of September following date of issue, the certificate year dating from September 1 to September 1, even though the inspections often must be made during the summer months preceding the date of issuance of the certificate.

STATE OF IOWA
DEPARTMENT OF AGRICULTURE
OFFICE OF THE STATE ENTOMOLOGIST
Number..... Station "A", Ames, Iowa ....., 19....

CERTIFICATE OF NURSERY INSPECTION

This certifies that the nursery premises and the growing nursery stock consisting of.....

.....

(general nursery stock—evergreens, strawberries, raspberries, ornamental shrubs, etc.)

.....and belonging to.....

have been inspected by a duly authorized nursery inspector as provided by "The Iowa Crop Pest Act" —Chapter 267, Code of Iowa, 1950.

Permission is hereby granted to the above named nursery to sell and ship (1) stock of his own growing which upon inspection has either been found apparently free from dangerously injurious insect pests and plant diseases, or if infested or diseased, has been treated as prescribed by this office, and (2) stock obtained from other sources approved by this office, provided that a tag on which a copy of this certificate has been printed, is attached to each package, bale, box or carload lot shipped or delivered.

This certificate applies only to stock which has been officially inspected for the year ending September 1, 19...., and expires on that date, but may be revoked by the State Entomologist at any time for cause.

....
Secretary of Agriculture State Entomologist

Rule 20. Dealers in nursery stock shall secure a dealer's certificate from the State Entomologist under which to carry on their business within the state. For the purposes of this regulation each separate place of business whether owned or operated by an individual, firm or corporation shall be considered as distinct and operate under its own certificate. In the case of a system of chain stores or chain nurseries each store or nursery shall obtain a dealer's certificate from the State Entomologist for the conduct of the nursery business in such store or nursery. The fee for each dealer's certificate shall be $5.00.

Rule 21. Each applicant for a dealer's certificate shall be required to subscribe to the following affirmation:

NURSERY DEALER'S AFFIDAVIT

State of Iowa }
County of..... } ss

I,..... of .....

State of Iowa, dealer in nursery stock being duly sworn, declare that I *grow no nursery stock for* sale myself at ..... and that I will buy and sell only stock which has been inspected and certified by a duly authorized nursery inspector in the state where the stock is grown. I have purchased or expect to purchase only nursery stock which has been inspected for the year ending September 1, 19...., from .....

.....

.....

.....

I further agree that, if during the said year, I obtain nursery stock from any parties other than those named above, I will give written notice of

such purchase to the State Entomologist of Iowa, and will not sell or otherwise dispose of such stock without his written consent to do so.

Subscribed and sworn to before me by the said ....., this ..... day of ..... 19.....

.....
Notary Public in and for County of.....

Rule 22. The certificates granted dealers shall be of the form shown below and shall be valid from date of issue to the following September 1.

STATE OF IOWA
DEPARTMENT OF AGRICULTURE
OFFICE OF THE STATE ENTOMOLOGIST

Number..... Ames, Iowa, ..., 19....

DEALER'S CERTIFICATE

This certifies that..... of
(name)
.....having made affidavit
(address)

to buy and sell only nursery stock which has been inspected and certified in accordance with the provisions of "The Iowa Crop Pest Act," Chapter 267, Code of Iowa, 1950, and to file with the State Entomologist a complete list of all sources from which he desires to procure stock for reselling, is authorized to sell and ship nursery stock as a dealer; provided that a tag on which a copy of this certificate has been printed is attached to each package, box or other container in which shipment is made.

This certificate expires September 1, 19...., but may be revoked sooner for cause.

....
Secretary of Agriculture State Entomologist

Rule 23. If deemed advisable by the State Entomologist, each applicant for a dealer's certificate shall furnish a written recommendation of one banker, one business man and three nurserymen and must satisfy the State Entomologist as to his business honesty, and integrity.

Rule 24. Individuals, firms or corporations who are offering nursery stock for sale at nursery grounds, stores, roadside stands, public market places or any other place shall keep in view of the public the proper kind of certificate showing they have the right to be offering nursery stock for sale. If a grower of nursery stock, a signed copy of the certificate of inspection should be on display. If a dealer, the proper form of dealer's certificate must be in evidence; and if an agent or salesman, the proper certificate of the nurseryman or dealer represented as well as his credentials to act as agent or salesman for the same must be in evidence.

Rule 25. Railroad and express companies, postal systems, bus lines and any other public carriers of any kind whatsoever are prohibited from accepting for shipment, nursery stock not bearing a proper certificate of inspection. If the shipper, when notified that certificate is lacking, does not supply same the said companies or officials shall report said fact to the State Entomologist of Iowa, giving name and address of the party offering said stock for shipment.

See sections 267.13 and 267.14 of Iowa Crop Pest Act.

Rule 26. Out-of-state nurserymen or dealers who have their orders filled by Iowa nurserymen and shipped directly to their customers and want the stock to go out as their shipment will be required to take out a dealer's license with their address as that of nursery where orders are filled and have attached to each shipment a tag bearing a copy of the certificate. Otherwise the shipment must have attached to it the grower's certificate of the nursery filling the order and the stock represented as belonging to them.

Rule 27. Any nurseryman or dealer advertising nursery stock for sale in Iowa should give in his advertisement the number of the certificate under which he is operating in the state of Iowa.

Rule 28. Quarantine regulations, either state or federal, will take precedence over the above regulations in regard to any nursery plant or class of plants affected by them.

Rule 29. Certificates issued to nurserymen or dealers are nontransferable and are for the exclusive use of the one to whom they are issued.

Each and every form of these may be revoked by the State Entomologist at any time.

STATE APIARIST

Regulations

The following regulations are issued under authority of section 266.19 of the 1950 Code of Iowa, known as the Foulbrood Law of Iowa.

Regulation 1. The following are designated as area clean-up counties: (as per sec. 266.17, Code of Iowa, 1950) Allamakee, Black Hawk, Boone, Buchanan, Butler, Cerro Gordo, Crawford, Dallas, Delaware, Dubuque, Fayette, Floyd, Fremont, Greene, Humboldt, Ida, Johnson, Kossuth, Lee, Linn, Marion, Mitchell, Monona, Montgomery, Muscatine, Osceola, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Scott, Shelby, Story, Washington, Webster, Winneshiek, and Wright.

No bees on combs, used beekeeping equipment or appliances, shall be moved into any such area unless accompanied by a permit by the State Apiarist.

Regulation 2. The following are designated as area clean-up counties: (as per sec. 266.13, Code of Iowa, 1950) Allamakee, Black Hawk, Boone, Buchanan, Butler, Cerro Gordo, Crawford, Dallas, Delaware, Dubuque, Fayette, Floyd, Fremont, Greene, Humboldt, Ida, Johnson, Kossuth, Lee, Linn, Marion, Mitchell, Monona, Montgomery, Muscatine, Osceola, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Scott, Shelby, Story, Washington, Webster, Winneshiek, and Wright.

All bees owned, leased or operated in these areas shall be in hives with movable frames, permitting ready examination for the purpose of determining the presence of disease.

WEIGHTS AND MEASURES

Rules and Regulations

As authorized by chapter 93, Acts of the Fifty-third General Assembly [Ch. 215, C. '50] the Secretary of Agriculture, in order to clarify and carry out the provisions of the law relating to weights and measures, has established the following rules and regulations pertaining to same:

All tolerances and specifications for the Weights and Measures Division were adopted from the U. S. Bureau of Standards Handbook H.44 published September 1949.

Rule 1. The term "sensibility reciprocal" is defined as to the weight required to move the position of equilibrium of the beam, pan, pointer, or other indicating device of a scale, a definite amount.

Rule 2. A **platform scale** is a scale having a load receiving platform carried on multiplying levers which transmit the load to the beam or other reading element, such platform having four or more lines of support comprised of bearings which rest directly upon knife edges in the multiplying levers. The tolerances to be allowed in excess or deficiency on all platform scales shall not be greater than the values shown in the following table:

MAINTENANCE TOLERANCES FOR LARGE-CAPACITY SCALES, EXCEPT LIVESTOCK, COAL-MINE, VEHICLE, AND FREIGHT SCALES, WHEEL-LOAD WEIGHERS, AND RAILWAY TRACK SCALES.

Known Test Load Pounds	Tolerance on Ratio Test Ounces	Tolerance on Weighbeam reading-face and unit-weight indications Ounces
99 or less	½	1
100 to 199, incl.	2	2
200 to 299, incl.	3	4
300 to 399, incl.	4	6
400 to 499, incl.	5	8
500 to 599, incl.	7	10
600 to 799, incl.	8	12
		Pounds
800 to 999, incl.	11	1
1000 and over	¾ lb. per 1000 lbs.	1 lb. per 1000 lbs.

Rule 3. T.2.3.2. For livestock, coal-mine, vehicle, and freight scales. Basic maintenance tolerances for livestock, coal-mine, and vehicle scales, and for scales used exclusively in determining charges for freight transportation, on under-registration, shall be 1½ pounds per 1,000 pounds of test load on ratio tests and 2 pounds per 1,000 pounds of test load on weighbeam reading-face, and unit-weight indications; basic acceptance tolerance shall be one-half the basic maintenance tolerances.

Rule 4. Class "A" scales include scales of the portable platform type; and also scales of the dormant type which are installed inside of a building having side walls and roof, which protect the scale from weather effects and from sudden changes of temperature.

Class "B" scales include scales of the railroad track and motor truck type and also scales of the formant type which are not installed inside of a building and which are exposed to weather effects and sudden changes of temperature.

Rule 5. A Counter Scale is a scale of any type which is especially adopted on account of its compactness, light weight, moderate capacity, and arrangements of parts for use upon a counter or table. The tolerance on all counter scales shall be as follows:

Load Pounds	Tolerance with Removable Weights Ounces	Tolerance on Beam or Reading-Face Ounces
1	1/16	1/16
2	1/16	⅛
4	⅛	3/16
5	⅛	3/16
6	⅛	3/16
8	¼	⅜
10	¼	⅜
12	¼	⅜
15	5/16	½
16	5/16	½
20	5/16	½
24	⅜	½
25	⅜	½
30	⅜	⅝
40	7/16	⅝
50	½	¾

Rule 6. A Spring Scale is a scale in which the weight indications depend upon the change of shape or dimensions of an elastic body or system of such bodies.

A Computing Scale is a scale which, in addition to indicating the weight, indicates the total price of the amount of commodity weighed for a series of unit prices and must be correct in both its weight and value indications.

All computing scales shall be equipped with weight indicators and charts on both the dealer's and customer's sides.

Tolerances for both the spring scale and the computing scale shall not be greater than that for counter scales.

Rule 7. The Automatic Grain Scale is one so constructed with a mechanical device that a stream of grain flowing into its hopper can be checked at any given weight, long enough to register said weight and dump the load. The garner above the scale should have at least three times the capacity of the scale to insure a steady flow at all times.

T.1.2.2. On Automatic-Indicating Scales. On a particular scale, the maintenance tolerances applied shall be not smaller than one-fourth the value of the minimum reading-face graduation; the acceptance tolerances applied shall be not smaller than one-eighth the value of the minimum reading-face graduation.

Rule 8. Motor Truck Scales are scales built by the manufacturer for the use of weighing commodities transported by motor truck.

Rule 9. Livestock Scales are scales which are constructed with stock racks, or scales which are being used to weigh livestock.

Rule 10. Grain Dump Scales are scales so constructed that the truck may be unloaded without being moved from the scale platform.

The above-mentioned scales must be approved by the department. This approval being based upon blueprints and specifications submitted for this purpose.

Rule 11. In the construction of a scale pit, the pit walls must be of reinforced concrete. The floor

shall be constructed of materials that can be kept well drained and as dry as possible at all times. The scale footings shall be at least 12 inches below the frost line.

There shall be an approach at each end of the scale of not less than 10 feet, and said approach shall be of reinforced concrete on a level with the scale deck.

Rule 12. Pitless scales may be installed on a temporary basis, not to exceed four months, and said scale shall be placed on concrete footings. Said specifications for same being furnished by the scale manufacturer.

Rule 13. Master scale test weights used by scale repairmen for checking scales after being overhauled must be sealed by the Department of Agriculture, Division of Weights and Measures, as to their accuracy once each year. Said weights after being sealed are to be used only as master test weights.

Rule 14. S.1. Design.

S.1.1. General.—A scale shall be of such materials and construction that (a) it will support a load of its full nominal capacity without developing undue stresses or deflections, (b) it may reasonably be expected to withstand normal usage without undue impairment of accuracy or the correct functioning of parts, and (c) it will be reasonably permanent in adjustment.

S.1.2. Stability of Indications.—A scale shall be capable of repeating with reasonable precision its indications and recorded representations. This requirement shall be met irrespective of repeated manipulation of any scale element in a manner duplicating normal usage, including (a) displacement of the indicating elements to the full extent allowed by the construction of the scale, (b) repeated operation of a locking device, and (c) repeated application or removal of unit weights.

S.1.3. Interchange or Reversal of Parts.—Parts which may readily be interchanged or reversed in the course of normal usage shall be so constructed that their interchange or reversal will not materially affect the zero-load balance or the performance of the scale. Parts which may be interchanged or reversed in normal field assembly shall be (a) so constructed that their interchange or reversal will not affect the performance of the scale or (b) so marked as to show their proper positions.

S.1.4. Pivots.—Pivots shall be made of hardened steel, except that agate may be used in prescription scales, and shall be firmly secured in position. Pivot knife-edges shall be sharp and straight.

Rule 15. S.2.3. Weighbeams.—All weighbeams or dials must be placed on concrete footings and reinforced steel I-beams; concrete or I-beams must be of sufficient thickness or strength to assure rigid footing for beam stands or dial.

Rule 16. Whenever a scale is equipped with a beam box, the beam uprights, shelf and cap must be made of channel irons or I-beams. The box covering the weighbeam may be constructed of wood or other material.

Rule. 17. The steelyard, or beam rod, must be connected directly to the nose iron on the transverse lever on all motor truck and livestock scales.

Rule 18. The amount of weight indicated on the beam, dial, or other auxiliary weighing attachments, shall not exceed the factory-rated capacity of the scale, and said capacity shall be stamped on the butt of the beam (fractional bar is not included).

If auxiliary attachment is used, the amount of the auxiliary attachment must be blocked from the beam.

S.2.3.1. Normal Position.—The normal balance position of the weighbeam of a beam scale shall be horizontal.

S.2.3.2. Travel.—The weighbeam of a beam scale shall have equal travel above and below the horizontal. The total travel of the weighbeam of a beam scale in a trig loop or between other limiting stops near the weighbeam tip shall be not less than the minimum travel shown in table 2; when such limiting stops are not provided, the total travel at the weighbeam tip shall be not less than 8 percent of the distance from the weighbeam fulcrum to the weighbeam tip.

TABLE 2.—MINIMUM TRAVEL OF WEIGHBEAM OF BEAM SCALE BETWEEN LIMITING STOPS

Distance from weighbeam fulcrum to limiting stops	Minimum travel between limiting stops
Inches	Inch
12 or less	0.4
13 to 20, incl.	.5
21 to 40, incl.	.7
Over 40	.9

S.2.3.2. Poise Stop.—Except on a steelyard with no zero graduation, a shoulder or stop shall be provided on each weighbeam bar to prevent a poise from traveling and remaining back of the zero graduation.

S.2.4.3. Pawl.—A poise on a notched weighbeam bar shall have a pawl with a rounded tip which will seat the poise in a definite and correct position at any notch, wherever in the notch the pawl is placed, and hold it there firmly and without appreciable movement. That dimension of the top of the pawl which is transverse to the longitudinal axis of the weighbeam shall be equal to the corresponding dimension of the notches.

S.4. Marking. — A scale equipped with unit weights or with which counter-poise weights are intended to be used shall be conspicuously marked with a statement of its nominal capacity.

Effective January 1, 1950, a small capacity uncompensated spring scale shall be conspicuously marked to show that the scale is illegal for use in the retail sale of foodstuffs other than fruits and vegetables.

Rule 19. S. 55. Provision for Sealing Coin Slot.—Provision shall be made on a person weigher for applying a lead-and-wire seal in such a way that insertion of a coin in the coin slot will be prevented.

Rule 20. R. 10. Stock Racks.—A livestock scale shall be equipped with a suitable enclosure, fitted

with gates as required, within which livestock may be held on a scale platform; this rack shall be securely mounted on the scale platform and adequate clearances shall be maintained around the outside of the rack.

Rule 21. R. 11. Lengthening of Platforms.—The length of the platform of a vehicle scale shall not be increased beyond the manufacturer's designed dimension except when the modification has been approved by competent scale-engineering authority, preferably that of the engineering department of the manufacturer of the scale, and by the weights and measures authority having jurisdiction over the scale.

Rule 22. R. 15. Accessibility for Testing Purposes.—A large capacity scale shall be so located, or such facilities for normal access thereto shall be provided that the test weights of the weights and measures official, in the denominations customarily provided, and in the amount deemed necessary by the weights and measures official for the proper testing of the scale, may readily be brought to the scale by customary means; otherwise it shall be the responsibility of the scale owner or operator to supply such special facilities, including necessary labor, as may be required to transport the test weights to and from the scale, for testing purposes, as required by the weights and measures official.

Rule 23. R. 16. Assistance in Testing Operations.—If the design, construction or location of a large-capacity scale is such as to require a testing procedure involving special accessories and/or an abnormal amount of handling of test weights, such accessories and/or needed assistance in the form of labor shall be supplied by the owner or operator of the scale, as required by the weights and measures official.

Rule 24. D.1.3. Beam Scale.—One on which the weights of loads of various magnitude are indicated solely by means of one or more weighbeam bars either alone or in combination with counterpoise weights.

Rule 25. D.1.5. Spring Scale.—An automatic indicating scale in which the counterforce is supplied by an elastic body or system of such bodies, the shape or dimensions of which are changed by applied loads. A "compensated" spring scale is one equipped with a device intended to compensate for changes in the elasticity of the spring or springs resulting from changes in temperature, or one so constructed as to be substantially independent of such changes; an "uncompensated" spring scale is one not so equipped or constructed. A "Straight-face" spring scale is one in which the indicator is affixed to the spring without intervening mechanism and which indicates weight values on a straight graduated reading-face. (The use in a scale of metal bands or strips in lieu of pivots and bearings does not constitute the scale a "spring" scale.)

Rule 26. D.3.1. Weighbeam or Beam.—An element comprising one or more bars equipped with movable poises.

Rule 27. D.1.13. Livestock Scale. — For purposes of the application of requirements for SR, tolerances and minimum graduations, a scale having a nominal capacity of 6,000 pounds or more and used primarily for weighing livestock standing on the scale platform. (An "animal scale" is a scale adapted to weighing single heads of livestock.)

Rule 28. Tolerances on Petroleum Products Measuring Devices.—All pumps or meters at filling stations may have a tolerance of not over 5 cu. in. per five gallons, minus or plus. All pumps or measuring devices of a larger capacity shall not exceed 50 cu. in., minus or plus, on a 100 gallon test. Add additional ½ cu. in. tolerance per gallon over and above a 100 gallon test.

Rule 29. Meters which are found to be incorrect and meters that can take further adjustment, said meter shall be adjusted and rechecked and sealed. If the seal is broken other than by a state inspector for repairs the Department of Agriculture shall be notified of same.

COMMISSION FOR THE BLIND

State Plan for Business Enterprise Program for the Blind Under the Provisions of Public Law 124—79th Congress

Introduction

The Iowa Commission for the Blind submits to the Office of Rehabilitation, Federal Security Agency, the following plan for the business enterprise program for the blind and agrees to administer this program in accordance with the provisions of the federal act.

This plan is prepared in accordance with the federal regulations governing federal reimbursement for one half necessary expenditures for acquisition of vending stands and other equipment to be controlled by the commission for the use of blind persons, pursuant to the Labor—Federal Security Appropriation Act, 1946. If changes in this plan are contemplated, they will be presented as amendments to the plan when the commission is convinced that such amendments are desirable or necessary.

Various Iowa laws are the legal basis for the administration of the program in the state.

[Sections 1.0 and 2.0 relate to internal operation of the department]

3.0 Management, Control and Operation of the Program

3.1 Standards for Locating Vending Stands: Locations for vending stands and other business enterprises in the program will be selected in accordance with such standards as the director may find necessary.

A. Each location for the enterprise shall be selected only after the commission has determined that the establishment of an enterprise at that particular location will contribute to the maximum development of economic opportunities for the blind and will provide for the most productive utilization of program assets.

B. The determination of the commission shall be made only upon the basis of established criteria and after an evaluation of all relevant facts disclosed and recorded as a result of a comprehensive survey of the particular location.

C. The criteria established by the commission for the evaluation of locations of enterprises shall take into consideration such factors as population, traffic, composition, continued availability and type of premises, potential return upon investments and other applicable items.

3.2 Location of Vending Stands (Internal Operation)

3.3 Establishment of Business Enterprises: The business enterprises established will include only such manufacturing, servicing, selling and agricultural activities as are best adapted to the most effective utilization of the skills and aptitudes of blind persons and will be limited to such types as are set forth in the plan materials.

3.4 Until feasible, types of business fields for blind labor will be limited to the operation of vending stands. The articles sold shall be adapted to the location of the stand and in general shall consist of confectionary, tobacco, cigarettes, cigars, packaged goods such as cookies, potato chips, etc., picture postal cards, razor blades, souvenirs and novelties, cold drinks on certain stands, magazines, newspapers, seasonal cards and booklets, small leather novelties, also other articles which the trade might ask for and which would be feasible.

The location of the stand will determine the types of articles to be sold and shall be the best obtainable, consisting of nationally known brands, or good local products.

3.5 Vending Stands in Federal Buildings: Vending stands in federal buildings shall be established under the program only where the operators thereof have been licensed by the designated state licensing agency and shall be managed, controlled, and operated by the state agency only in accordance with the provisions of the Randolph-Sheppard Act, the regulations promulgated thereunder and the regulations of the business enterprise program for the blind.

3.6 Policies and Procedures: Such policies and procedures for the supervision of operations will be adopted as are necessary to assure the establishment and maintenance of working relations between the state agency and the operators to protect and foster their economic and social welfare.

3.7 Stand Supervision

A. Purchase of Goods (Internal Operation)

B. Patterns and Designs for stands (Internal Operation)

C. Selections of Operators

The commission will select the operators for the program in accordance with such standards and in

such manner as the director may find necessary to assure the operation of the program, selecting blind persons who are in need of such occupational opportunities and who are qualified for the work through vocational rehabilitation.

D. The reports of the operators will be submitted weekly on forms supplied by the commission.

E. A monthly report is made to the operator on form enclosed.

F. Any proceeds derived, directly or indirectly, by the commission shall be retained by or for the benefit of the commission in a separate continuing account, the funds of which shall be subject to disbursement under the control and at the direction of the commission for such purposes only and in such manner as the director may approve, including such purposes as the payment of a pro rata share of the necessary managerial and supervisory and operating expenses and the preservation and replacement of program assets.

G. When the sales exceed $75.00 a day, a visually handicapped assistant must be employed.

H. Supervisory calls will be made once every two weeks.

4.0 Utilization of Public Agencies or Private Non-Profit Corporations Serving the Blind
(This section is not applicable to the Commission for the Blind as stand operation is strictly the business of the commission.)

5.0 Operating Program Personnel

5.1 (5.1 through 5.5—Internal Operation).

6.0 Business Enterprises Operators

6.1 The operators for the program will be selected only in accordance with such standards and in such manner as the director may find necessary.

Operators shall be selected who are in need of such occupational opportunities and who are qualified therefore through vocational rehabilitation by proper guidance and counseling, and training, either on the job or by instruction in specialized courses.

The eligibility requirements established for the selection of operators shall consist of the following:

A. Between 21 and 65 years of age.

B. Physical stamina necessary to meet the demands of the job.

C. Six months continuous residence in the state immediately prior to his application.

D. A minimum of an eighth grade education or its equivalent.

E. A working knowledge of business management and general business transactions gained in his experience.

F. Have need of such economic opportunities as the job will supply.

G. Skilled in the orderly conduct of a business, in good salesmanship, in ability to get on with people, ability to get about by himself, and shall have initiative.

H. Neat appearance, courteous, honest, pleasant manner and ambition.

6.2 The commission is the designated licensing agency under the Randolph-Sheppard Act for placing blind persons as operators of vending stands in federal buildings and follows the procedure outlined by the federal agency in securing the locations, securing consent of the custodian of the building, etc., in selecting the operator, and making an agreement with the operator according to the federal requirements.

6.3 Such policies and procedures will be adapted governing the working relations between the commission and the operators as the director may determine to be necessary.

A. The basic relationship of the commission to the operator is founded upon the understanding that the commission considers the stand a business enterprise for which the operator is responsible to the commission. The business belongs to the commission.

1. The commission will not do central buying. The stand supervisor will advise the operator on the types of merchandise which he is to sell and also upon the suppliers from whom he will purchase. Only the best merchandise shall be sold.
2. The commission requires of the operator that he pay cash for his supplies and does not extend credit.
3. The assistants whom he employs must be approved by the commission and if possible, they shall be visually handicapped persons.
4. The vending stand shall be in operation during the hours the building in which it is located is open for business. If this exceeds eight hours a day, arrangements will be made with the operator for times during which the stand may be closed.
5. The operator may be removed, suspended or demoted for mismanagement, dishonesty, nonconformance to commission rules and undesirable appearance and attitude.

B. 1. The commission cannot extend the privilege of vacation with pay to the operator since he is not a state employee. He may take as much as two weeks vacation and have as many as thirty days sick leave if he arranges for a suitable person to operate the stand in his absence. He shall be responsible for paying the person substituting out of his own earnings.

2. If the operator has any complaints or questions in connection with his removal, suspension, demotion, or operation of the vending stand, he shall be entitled to a hearing before the commission.
3. The commission as a state agency can carry no insurance of any kind; and since the operator is not a state employee, there is no way in which he may become eligible for retirement benefits.
4. The commission will collect 3 per cent of the gross sales of the stand, with the balance paid to the operator. The commission cannot guarantee a minimum dollar amount to the individual operators. It is felt that if a location is well selected and the operator is efficient, such a guarantee is not necessary.
5. Upon the removal by death or voluntary withdrawal of the operator, an inventory will be taken immediately by the supervisor. If there are any funds or stock remaining after all amounts owed to the commission have been paid, the funds or stock will be turned over to the operator or his heirs.

C. The operator shall agree:

1. To perform faithfully and to the best of his ability the necessary duties in connection with the operation of the vending stand in accordance with the standards prescribed by the commission.
2. That the paramount right, title and interest to all vending stand equipment is vested in the commission.
3. To take no action which would impair such paramount right, title and interest.
4. To furnish such reports as the commission may require, which shall include a weekly report.

The commission shall agree:

1. To furnish supervision in the operation of the stand.
2. To pay for depreciation and alterations.
3. To supply forms for reports to the operators and to prepare and submit to the operator a monthly report, make necessary deductions and issue checks due for the balance.
4. To advise on the purchase and attractive display of merchandise.

7.0 Fiscal Provisions

7.1 (7.1 and 7.2—Internal Operation)

7.3 The Source of Funds: All funds used to meet the costs of management, control and operation of the program will come either from state funds or the proceeds of the stands.

7.4 A rate of 3 per cent on the gross sales will be charged the operator for the supervision of the operation, upkeep, and depreciation of the stand.

7.5 Supporting Documents (Internal Operation)

7.6 (7.6 through 7.11—Internal Operation)

7.12 Any proceeds derived, directly or indirectly, by the commission from the operations of the program shall be retained by or for the benefit of the commission in a separate continuing account, the funds of which shall be subject to disbursement, under the control and at the direction of the commission, for such purposes only and in such manner as the director may approve, including such purposes as the payment of a pro rata share of the necessary managerial, supervisory and operating expenses, the expansion of the program and the preservation and replacement of program assets.

7.13 (7.13 through 7.16—Internal Operation)

8.0 Reporting Procedures (Internal Operation)

8.1 Reports (Internal Operation)

AGREEMENT BETWEEN THE COMMISSION FOR THE BLIND AND THE OPERATOR OF A VENDING STAND WITH A STATEMENT OF REGULATIONS AND POLICIES OF THE COMMISSION

The basic relationship of the commission to the operator is founded upon the understanding that the commission considers the stand a business enterprise for which the operator is responsible, just as he would be for a private enterprise. He is not a state employee and therefore is not entitled to vacations or sick leave. He may take as much as two weeks vacation and have as many as thirty days sick leave a year if it can be arranged to have a suitable person operate the stand in his absence. He will be responsible for paying the substitute out of his own earnings.

The operator will buy his own supplies and shall confer with the supervisor on the merchandise he shall be permitted to sell and also upon the merchants from whom he shall purchase.

The operator shall pay cash for his supplies and shall not extend credit.

The assistants whom he employs must be approved by the commission and if possible they shall be visually handicapped.

The charge to be made by the commission on the earnings of the stand will be three per cent of the net gross sales. This charge is to take care of depreciation, repairs and upkeep of the stand.

The vending stand shall be in operation during the hours the building in which it is located is open for business. If this exceeds eight hours a day, arrangements will be made with the operator for times during which the stand may be closed.

The operator agrees:

a. To perform faithfully and to the best of his abilities the necessary duties in connection with the vending stands in accordance wtih the standards prescribed by the commission.

b. That the paramount right, title and interest to all vending stand equipment is vested in the commission.

c. To take no action which would impair such right, title and interest.

d. He shall submit weekly reports, and each four weeks shall submit a report along with a money order, check or bank draft for the amount of his net earnings which includes the commission's charge and also his payment on cigarette license and stock if they have been advanced by the commission. The amount due him after the commission charges are deducted will be returned to him.

The operator may be removed, suspended or demoted for mismanagement, dishonesty, nonconformance to commission rules, and undesirable appearance and attitude. If the operator has any complaints or questions in connection with his removal, suspension, demotion, or operation of the vending stand, he shall be entitled to a hearing before the commission.

The commission agrees to pay for maintenance and stand repairs.

The commission will assist the operator with respect to:

a. Keeping accounts by supplying forms for keeping daily accounts.

b. Will advise concerning making attractive displays of merchandise and keeping the location attractive.

c. Will advise on any problem which may arise.

d. The commission will advance money for cigarette license which shall be paid back by monthly payments and also for the original stock which will be paid back by monthly payments, if the operator desires this service of the commission

.....	.....
Operator of Vending Stand	Director Commission for the Blind
.....	.....
Date	Date
.....	.....
Place	Place

PLAN OF ADMINISTRATION OF THE PROGRAM FOR REHABILITATION OF THE BLIND
IOWA STATE COMMISSION FOR THE BLIND

Section 1.0 Agency for Administration

1.1 Designation of Commission for the Blind. The commission for the blind is authorized by state law, chapter 93, Code of Iowa 1946, to rehabilitate the blind.

1.2 Criteria of Blindness. The commission accepts the following definition of blindness, used by the Department of Public Welfare, in determining eligibility for rehabilitation services, "vision not more than 20/200 central visual acuity in the better eye with correcting glasses, or a field defect, in which the peripheral has contracted to an extent that the widest diameter of visual field subtends at an angular distance of no greater than 20 degrees."

Individuals whose central visual acuity is 20/200 or less, but who do not fall within the definition of blindness, will be referred to the Vocational Rehabilitation Division.

Section 2.0 Eligibility

2.1 Responsibility for determination. The commission for the blind assumes responsibility for determination of the eligibility of individuals for vocational rehabilitation and of the nature and scope of vocational rehabilitation services to be provided such individuals; and such responsibility will not be delegated to any other agency or individual not of the agency staff.

2.2 Residence and Age Requirement. Six months residence immediately previous to his application is required to establish eligibility for rehabilitation services. However, if applicant has resided in the state less than six months with evident intention of becoming a permanent resident, he may be accepted by agreement with the agency for the blind of the state of his previous residence. Six months residence is the legal voting requirement.

2.3. Criteria of Eligibility for Vocational Rehabilitation. Eligibility for vocational rehabilitation will be determined upon the basis of two basic conditions and the existence of a physical or mental disability (1) the existence of blindness as defined in section 1.2, according to the examination of an approved ophthalmologist (2) the impairment constitutes a substantial handicap to employment.

2.4 Criteria of Eligibility for Specific Services. The following criteria are established for determination of eligibility of clients for the following services:

1. Physical restoration services: a person is eligible for physical restoration services when he has a physical or mental condition which is static or slowly progressive which can be corrected or substantially modified within a reasonable length of time, when the service is necessary for the individuals satisfactory occupational adjustment; the prognosis of life and employability are favorable.

2. Rehabilitation Training and Training Materials:

(a) The individual has the mental and physical capacity to acquire a skill that will enable him to be employed in an occupation commensurate with his ability.

(b) Training materials and supplies when necessary to carry on the training program.

3. Transportation, Occupational Licenses and Customary Occupational Tools and Equipment:

(a) An individual may be provided with transportation in connection with securing medical or psychological examination, physical restoration, training or placement and a companion may be transported at rehabilitation expense if the disabled individual cannot travel alone.

(b) An individual is eligible for occupational licenses and customary occupational tools and equipment, within the definition of the law, when such services are necessary for employment.

4. Maintenance:

(a) An individual may be provided maintenance in an amount not to exceed the actual cost during services of diagnosis, physical restoration, training and placement, when necessary. When no other source is available, maintenance may be provided for a short time following training and prior to the time that income is adequate for self support.

(b) Individuals are eligible for physical restoration, transportation other than for diagnostic, guidance and placement purposes, occupational licenses, customary occupational tools and equipment, training materials and maintenance, on the basis of financial need.

2.5 Nondiscrimination. The commission observes the principle that sex, race or color will not justify inequality in the determination of eligibility and in the provision of necessary rehabilitation.

2.6 Classes of Individuals to be Rehabilitated. The commission makes rehabilitation services available only to such classes of blind individuals who, through such rehabilitation services, may be made employable, or more so. Individuals who are severely disabled or homebound are not excluded.

2.7 War-disabled Civilians and Civil Employees of the U. S. The commission accepts for vocational rehabilitation under the state plan any individual certified by the federal director as a war-disabled civilian or a civilian employee of the U. S. disabled in the performance of his duty, who is a resident of the state or who chooses the state as and for his residence. Any necessary rehabilitation services, other than maintenance, will be made available to such individuals without consideration of the individuals financial need.

2.8 Hearings on Applicant's Appeal. If an applicant is aggrieved by any action or inaction on the part of the counselor to whom the case has been assigned, the counselor shall inform the applicant of his right to a hearing before the members of the commission. He shall set forth his complaints in writing and, with a request for a hearing, submit them to the director of the commission, who in turn will present them to the members of the commission immediately. The commission, within five days of the presentation of the case, will notify the individual in writing of the time for the hearing. The client shall appear in person and present his case to the commission. He may present witnesses to testify in his behalf. The counselor shall also be present to answer any questions which may arise. After hearing all testimony, the commission shall take the evidence under consideration and notify the client within five days after the hearing, of the decision. The decision of the commission shall be final.

Section 3.0 Case Finding (Internal operation solely)

Section 4.0 Case Diagnosis

4.1 Scope of Diagnosis. The case diagnosis constitutes a comprehensive study of the client, including a medical as well as a vocational diagnosis of the individual.

4.2 Basis of Diagnosis. The case diagnosis in each case will be based on pertinent information, including the individuals health and physical status, intelligence, educational background and achievements, vocational aptitudes and interests, employment experience and opportunities and personal and social adjustment.

4.3 Medical Diagnosis. (a) As a basis for determination of eligibility and formulation of the individual's rehabilitation plan the commission provides for competent medical diagnosis, including an eye examination and a general medical examination in every case and where reasonably necessary to a decision in doubtful cases, the diagnosis is, if at all practicable, to be secured from a recognized specialist in the specific fields indicated by the general diagnosis. The diagnosis is accompanied by recommendations as to the means and methods of restoration and by a statement of any physical or mental limitations that may exist.

(b) Medical reports in lieu of securing new medical examinations are accepted from reliable sources, such as aid to the blind, university hospitals and doctors on the accredited lists, which can be relied upon to provide sound information.

(c) Minimum procedures routinely required in the general medical diagnosis are a determination of the physical and mental abilities and limitations of the individual, including laboratory reports on blood serological and urinalysis. All medical and eye reports must be approved by the ophthalmologist and medical consultant.

(d) The policies governing hospitalization for diagnosis are the same as those of Vocational Rehabilitation Division. Recommendations are made by the medical consultant and usually three days is the extent of hospitalization and in no case exceeds ten days.

4.4 Vocational Diagnosis. The methods of the vocational diagnosis include (1) counseling interviews with the client; (2) such reports as may be needed, including, when necessary, in the individual case, reports from schools, employers, social agencies and others; and (3) psychological information substantiating the determination of eligibility where such eligibility is based on the existence of mental retardation.

Section 5.0 Recording of Case Data

The commission maintains a case record for each client which includes pertinent case information containing as a minimum, "the basis for determination of eligibility, the basis justifying the plan of services, and the reason for closing each case, together with a justification of the closure."

Section 6.0 Confidential Information

6.1. Rules and Regulations. The commission maintains such rules and regulations as are necessary to assure that all information as to personal facts and circumstances of applicants or clients given or made available to the agency, its representatives or employees in the course of administration of the vocational rehabilitation program, including lists and names and addresses and records of agency evaluation, will be held to be confidential.

6.2 Use and Exchange of Information. (a) The use of such information and records will be limited to purposes directly connected with the administration of the vocational rehabilitation program and may not be disclosed, directly or indirectly, other than in the administration of the program, unless the consent of the client to such release has been obtained either expressly or by necessary implication.

Release of information to employers in connection with the placement of the rehabilitation client may be considered as release of information in connection with the administration of the rehabilitation program.

(b) Such information may be released to other welfare agencies or programs from whom the client has requested certain services under circumstances from which his consent may be presumed, provided such agencies have adopted regulations which will assure that the information will be held confidential and will be used only for the purposes for which it is provided.

(c) All such information is the property of the commission and may be used only in accordance with the agency's regulations.

(d) The commission has adopted such procedures and standards as are necessary to (1) give effect to its regulations, (2) assure that all clients and interested persons are informed of the confidential nature of rehabilitation information, and that a copy of the commission's regulations is available to them, and (3) assure the adoption of such office practices and equipment as will assure the adequate protection of the confidential nature of the records.

Section 7.0 Rehabilitation Plan for the Individual

7.1 Formulation of the Plan. The commission formulates an individual plan of rehabilitation for each eligible client to whom rehabilitation services are to be furnished. The plan is formulated on the basis of an evaluation of all data secured through the case diagnosis.

7.2 Content of Plan. The plan for the individual sets forth the services necessary to accomplish the client's vocational rehabilitation, the way in which these services will be provided, the estimated costs of the service and the rehabilitation objective.

7.3 Client's Participation and Approval. The individual plan is formulated with the client's participation and approval. The plan provides for all rehabilitation services necessary to accomplishment of the client's vocational rehabilitation.

7.4 Conditions for Undertaking the Plan. The basic conditions to the undertaking of the individual plan will be (1) the belief of the commission that when concluded it will satisfactorily achieve the individual's vocational rehabilitation; and (2) that all services to be provided will be carried to completion provided, however, that the commission will exercise its discretion in relation to the termination or revision of the individual's plan when for any reason it becomes evident that the above underlying conditions will not be met.

7.5 Trainee Co-operation. The commission requires good conduct, regular attendance and the co-operation of the trainee. These requirements are secured by (1) advising the trainee at the beginning of the program just what is expected of him to obtain the objective of his training, (2) explaining to him that the training program will continue only if he does his part, (3) informing him that periodic progress reports will be made to the commission, (4) the counselor carefully supervising the program and counseling with the trainee if progress reports indicate conditions are not satisfactory; and (5) maintaining friendly relations with the training agency and particularly with the immediate instructor.

Section 8.0 Services

8.1 Scope of Services. (a) All necessary vocational services, including counseling, physical restoration, training and placement will be made available in the individual case to the extent necessary to achieve vocational rehabilitation.

(b) The commission assumes responsibility for providing short periods of medical care for acute conditions arising in course of rehabilitation which, if not cared for, would constitute a hazard to the achievement of the rehabilitation objective.

(c) Duration of training; the rehabilitation training provided in an individual case will be limited to the amount of such training necessary to fit the client for his vocational objective.

8.2 Counseling and Guidance. (a) Systematic counseling and guidance for the benefit of each individual is provided from acceptance to completion of all services included in the rehabilitation plan.

(b) Service reports: adequate reports are obtained at reasonable intervals from training and other service agencies as to the progress of rehabilitation services in each case.

8.3 Placement. (a) The commission assumes responsibility for placement, direct or indirect, of all eligible individuals receiving rehabilitation services. If, however, circumstances arise which make it impossible to reach the rehabilitation objective, complete records of all proceedings will be made indicating reasons for closure of the case as far as rehabilitation services are concerned.

(b) Because of the severity of the handicap of blindness and the continuous adjustments which are necessary in employment, a long period of post-placement supervision is given to insure that placement has been successfully effected.

Section 9.0 Facilities

9.1 Type of Facilities. In providing rehabilitation services to individuals the commission uses any type of facility for diagnosis, physical restoration and training places which best meets the needs of the individual. These facilities include public or private workshops and rehabilitation centers for the blind, colleges and universities, tech-

nical vocational schools, tutors, individuals for personal adjustment such as home teachers, specialized training schools, dentists, physicians, clinics, business offices and industrial plants for employment training, hospitals, nursing homes, prosthetic appliances.

9.2 General Standards. The commission uses the same standards in selecting facilities for rehabilitation services as does vocational rehabilitation. Only those facilities are used which meet standards indicating that the services offered are of high quality. Indications of these standards are accreditation, approval or certification by a recognized agency, if such exists, use of the facility by other public agencies; reputation and community standing, or a survey of the division to determine adequacy of (1) professional and technical qualifications of personnel, (2) quantity and quality of equipment and quarters; (3) scope and completeness of services including guarantee of materials and workmanship in artificial appliances.

9.3 Standards for Hospitals. The Commission for the Blind uses the standards for approved hospitals as does the Division of Vocational Rehabilitation, according to the approved agreement between the two agencies.

9.4 Standards for Persons Providing Physical Restoration Services. (a) Persons providing physical restoration are selected on a basis of high professional standards.

(b) Medical diagnosis and medical treatment are provided only by physicians licensed to practice medicine and surgery and who are otherwise qualified by training and experience to perform the specific services required. Dental diagnosis and dental treatment are provided by dentists who are licensed to practice dental surgery and are otherwise qualified by training and experience to perform the specific dental services required. Ophthalmologists are selected from the approved list of the State Department of Social Welfare. The client is given a choice from this list.

(c) The commission determines which of the services required by an individual are specialty services and services so determined are rendered by physicians found by the agency, in consultation with the state medical consultant, to be qualified to perform the designated services.

(d) Standards established for the selection of specialists for specialized services are as follows:

1 Certification by the appropriate American medical specialty board.

2. Fulfillment of the training and experience requirements for admission to examination by such boards.

3. In the absence or shortage of such specialists, others who are recognized as being qualified in the specialty may be utilized upon the advice of the medical consultant after conferring when indicated with members of the professional advisory committee.

(e) Standards established for selection of persons who provide physical therapy and occupational therapy are the same as are set forth in the following agreement with vocational rehabilitation:

AGREEMENT FOR CO-OPERATION
BETWEEN THE
IOWA STATE BOARD FOR VOCATIONAL EDUCATION
AND THE
IOWA COMMISSION FOR THE BLIND

In order to reduce the cost and to make more efficient the operation of the vocational rehabilitation program in Iowa, the Iowa State Board for Vocational Education and the Iowa Commission for the Blind enter into the following agreement of co-operation for the provision of physical restoration services to disabled individuals eligible for vocational rehabilitation:

1. **Joint Use of Facilities and Personnel**—The Commission for the Blind will secure technical advice in physical restoration from the professional advisory committee and from the technical physical restoration personnel employed by the State Board for Vocational Education. The Commission for the Blind will use the same physical restoration facilities and will follow the standards, policies, procedures, and rates of payment for the provision of medical, surgical, psychiatric, and hospital care and other physical restoration services adopted by the State Board for Vocational Education.

2. **Responsibility for Case Supervision**—The responsibility for the planning and supervision of all cases referred by the Commission for the Blind to the technical physical restoration personnel employed by the state board shall remain the responsibility of the Commission for the Blind from inception to closure, as set forth in the approved state plan.

3. **Interagency Reimbursement**—At present the Commission for the Blind will make no reimbursement to the State Board for Vocational Education for the use of technical physical restoration personnel. Physical restoration services for clients agreed upon through consultation with the technical restoration personnel of the State Board for Vocational Education will, after approval by the appropriate official of the Commission for the Blind, be paid for from funds of the Commission for the Blind.

4. **Submission of Plan Amendments**—All plan amendments relating to provision of physical restoration services or to technical physical restoration personnel will be approved by both the State Board for Vocational Education and the Commission for the Blind since such amendments will affect both agencies.

5. **Duration of Agreement**—This agreement shall remain in full force and effect until ninety days after either party hereto shall have served upon the other written notice of intention to alter or terminate the provisions hereof.

9.5 Standards for Facilities Providing Specialized Training or Other Services. (a) It is the general practice of the commission to utilize the facilities of accredited or approved colleges, universities, trade or commercial schools.

(b) Tutors are selected on the basis of adequate training and experience in the field in which instruction is to be given.

On-the-job training: Though few opportunities are offered for this type of training, selections are

made of those agencies which have adequate facilities and equipment, with personnel who have patience and skill in instructing blind persons and a willingness to promote their abilities.

Personal Adjustment Training: the commission utilizes the skills of the home teacher in adjustment and orientation training. The six weeks summer training course conducted by the commission is a valuable source of training. Centers for the blind outside the state, whose standards are recognized as adequate for G. I. training, have been utilized.

(c) The commission utilizes the psychiatric and psychological testing facilities of recognized universities and colleges. The University of Iowa has been the main source for testing.

Section 10.0 Economic Need

10.1 The commission establishes the client's economic need prior to provision of services conditioned on need, which include occupational tools and equipment and licenses, transportation (for other than diagnostic guidance or placement), training books and supplies and maintenance. Financial need of war-disabled civilians or civil employees of the U. S. is considered only when maintenance is provided. Information showing his financial requirements and his resources is obtained either directly from the client or from the department of social welfare. If the client is a minor, this information is obtained from his parents or guardian. If additional information appears to be necessary, it will be obtained from reliable sources. In the case of a client receiving AB no further investigation is required to establish his financial need.

10.2 Determination of Financial Requirements. The commission maintains a written standard measuring the financial need of the individual for normal living requirements. In establishing this standard, the list of basic items allowed in the administration of aid to the blind is referred to, but the allowances are higher in order to provide a standard of living much more adequate than the subsistence level and in keeping with current prices in the community where the trainee lives. Adaptations of this standard are applied to cover special needs accompanying designated types of disabilities. In addition, this standard will be adapted to meet the need for short periods of medical care for acute conditions arising during the course of vocational rehabilitation.

10.3 Consideration of Resources. The commission in determining the economic circumstances of the individual identifies all consequential resources actually available to the individual, however derived. These resources consist of (1) current income, including any benefit to which the individual may be entitled by way of pension, compensation, or insurance, as well as by services in kind, or remuneration in the case of on-the-job training, actually available to the client and (2) capital assets, including both real and personal property.

The commission has established policies whereby the commission provides certain defined resources of the client need not be used in his vocational rehabilitation program, consisting of (1) reasonable amounts of capital assets, including both real and personal property not constituting current income, and (2) resources of any type needed to meet the following: (a) obligations for support of dependents, including only persons in the home for whom he has assumed responsibility and other persons for whose support he is legally responsible according to a standard established by the commission to measure the amount in which this obligation is recognized; (b) obligations which the client is required by legal process to pay which, if not recognized, would constitute a substantial obstacle of his vocational objective.

In evaluating resources of the client, only those resources which are actually available to him for use during the period of his rehabilitation services will be taken into account.

The total consequential resources actually available to the client, minus capital assets disregarded and minus the amounts needed to meet obligations in accordance with applicable policies, constitute his resources available for rehabilitation services planned for the individual.

10.4 Standards for Supplementation. In each case the amount of supplementation is the amount by which the individual financial requirements (as determined by the established standard for measuring normal living requirements) plus the cost of services to be purchased, exceed his resources available for the rehabilitation services planned. In case there are no client resources available, the entire cost is assumed by the commission.

10.5 Uniform Application and Equitability of Standards. The commission establishes written standards and policies which are uniformly applied and provide for equitable treatment of all individuals. The commission staff is provided with written standards and instructions with training and supervision in their use necessary to achieve uniformity in their use in applying standards and policies.

Instructions as to monetary amounts for measuring the individual's normal living requirements and for recognizing obligations for support of dependents and disregarding capital assets are included. The standards and policies pertaining to establishment of financial requirements and consideration of resources will provide for equitable treatment of all individuals.

Section 11.0 Personnel Administration (Internal Operation)

Section 12.0 Administrative Organization (Internal Operation)

Section 13.0 Fiscal Administration

13.1 Exclusion of Capital Expenditure for Administration. No portion of any federal money paid to the state under the Act will be applied directly or indirectly to the purchase, preservation, erection, or repair of any building or buildings, or for the purchase or rental of any land for administration purposes. However, federal funds may be expended for rental of office space for administration purposes within the federal limitations.

13.2 Source of Funds. The legislature makes a biennial appropriation which is allocated to the commission on a yearly basis. The federal grants are made quarterly to the state treasurer. The law specifically states that the commission may receive federal funds. It does not state that gifts and donations may be received.

13.3 Custody of Federal Funds. The State Treasurer will receive and provide for custody of all federal funds paid to the state under the act, subject to requisition or disbursement thereof by the commission, for plan purposes.

13.4 Disbursement Procedure. The commission funds are allocated quarterly by the comptroller from the annual state appropriation. Allocations for specific amounts deemed necessary for the needs of the quarter are made, but provision is also made for reallocation within the quarter. An unexpected balance in a quarterly allocation reverts to the annual appropriation and may not be used until reallocated. Because the commission operates an industrial business the yearly balance does not revert to the general fund of the state but is retained in the commission funds unless some unusual condition arises, such as the appropriation of a deficiency budget, where the balance does revert to the general fund at the end of the biennium. A separate vending stand trust fund is maintained and the biennium balance does not revert.

Federal funds are allocated for rehabilitation purposes in quarterly or special grants by the federal director for use in meeting the commission budget required. Federal funds are expended in accordance with the state plan and federal requirements. Federal funds do not revert to the general state fund at the close of the biennium but are held in the treasurer's office for disbursement by the commission.

Financial obligations against state funds may be incurred by members of the commission or by the director who is delegated by the commission to incur such obligations. The director incurs all the financial obligations against the federal funds. The president of the commission signs all official authorizations for disbursement.

The claims for state and federal rehabilitation services for an individual client are included in one voucher for which authorization has been filed with the bookkeeper. The separation of federal and state rehabilitation claims is made by entry in the federal cash receipts and disbursements in the journal. All accounts are preaudited by the bookkeeper before being sent to the State Comptroller.

Section 14.0 Maximum Fees For Services

14.1 Training. (a) In no case will the amount paid a training facility exceed the rate published by that facility for the type of training purchased or in the case of facilities not having published rates, the amount paid the facility will not exceed the amount paid to the facility by other public agencies for similar services.

(b) When facilities are utilized which have no published rates, or from which other public agencies do not purchase similar services, such as on-the-job training in vending stand, home industries, etc., tuition rates shall be agreed upon according to the type of training, skills of instructor, length of time of training program, amount of supervision necessary, wages, if any, paid by the employer. Not more than $20.00 a week shall be paid for on-the-job training and $1.00 per hour for tutorial instructions.

Travel costs of tutors may be reimbursed according to federal regulations.

(c) The commission will maintain such information as is necessary to justify the rates of payments made to training facilities.

14.2 Maximum fees for physical restoration services (other than hospitalization and prosthetic devices) and medical examinations. The commission, by agreement with the Vocational Rehabilitation Division, maintains the same fee schedules as vocational rehabilitation.

14.3 Hospitalization. (a) Payments made for days of hospital care are made at inclusive per diem rates as defined in the regulations, and shall not exceed the average per diem cost for hospitalization as computed by the reimbursable cost method promulgated by the federal director, except that services at the Iowa State University Hospitals may be purchased at rates not in excess of the average of per diem rates established by all hospitals being used by the Iowa division. The Iowa State University Hospital is a state hospital with rates established by legal authority.

(b) The reasonableness of the cost of such items as blood donors, x-rays, anesthesia, appliances, casts, drugs and supplies, not purchased or provided by the hospital for which the hospital has made no expenditures during the accounting period and which, therefore, are not covered by the inclusive rates will be determined by the charges made for such services to the general public and will not exceed the amount paid by other public agencies for other services.

14.4 Prosthetic Devices. In no case will the amount paid for prosthetic devices exceed the published rates for such devices or, if there are no published rates, the amount paid for such devices shall not exceed the amount generally paid by other public agencies operating in the state, for such devices.

Information will be maintained necessary to justify the rates of payments for prosthetic devices.

Section 15.0 Compensation Schedule (Internal Operation)

Section 16.0 Reimbursement From Federal Funds

The commission will request federal reimbursement under the federal Act and regulations for necessary costs of administration, for necessary guidance and placement cost and for necessary costs incurred in providing vocational rehabilitation services to eligible individuals.

COMMERCE COMMISSION

[Formerly Board of Railroad Commissioners]

RULES OF PRACTICE

Rule 1. Sessions of Board. a. The board of railroad commissioners of Iowa shall be considered in session at the office of the said board in Des Moines, Iowa, at all times; and at any time that a quorum of the said board shall be present shall be considered a session for considering petitions, informal complaints, applications and other communications, and also for considering and acting upon any business of the commission other than complaints.

b. There shall be held regular sessions at the office of the board in Des Moines during the week, commencing on the first Tuesday of each month, except in the months of July and August, for considering and hearing and acting upon informal complaints.

c. There shall also be held at its office in Des Moines regular sessions of the board, commencing on the second Tuesday of each month, except in the months of July and August, for the hearing, considering and acting upon formal complaints and contested cases.

d. Special sessions may be held at other times at the office of the board at Des Moines and at other places in this state when dates for the same shall have been set by the said commission, or at any other time when the entire board is present.

e. Sessions of the board to revise or change classifications, and schedules of rates wherein notice is required by publication in two weekly newspapers as required by law, shall be held twice each year on the first Tuesday in April and October. If any day designated for any of the sessions shall fall upon an election day or legal holiday then the same shall be held upon the second succeeding day thereafter.

Rule 2. Informal Complaints. Informal complaints are those presented to the commission which may be taken up by the commission and adjusted by correspondence through the secretary without requirement of service of notice or fixing any special date for hearing. But if such action fails to result in the adjustment of the informal complaint to the satisfaction of all parties thereto, then the said secretary shall refer the matters to the commerce counsel for investigation by him and presentation to the board for its determination of the issues involved. If, in the judgment of the board, it seems necessary, or if either party to the said matter makes a written request for the same, a hearing of said matters shall be held before the board at its office in Des Moines at one of its regular sessions as hereinbefore provided. In the event that such formal hearing is desired, a formal complaint shall be prepared by the party complaining or by the commerce counsel, and same shall be filed and proceedings had as provided for formal complaints.

Rule 3. Formal Complaints. All complaints other than these defined as informal complaints must be by petition printed or written, or partly printed and partly written, setting forth briefly the facts claimed to constitute a violation of the law and the relief demanded, and which complaint must be filed by a party in interest and may be filed by any person in his own behalf or in behalf of a class of persons similarly situated, or a firm, corporation, association, or any mercantile, agricultural or manufacturing society or any body politic or municipal organization, and in which complaint the name of the carrier or carriers complained against must be stated in full and the address of the petitioner, and if presented by an attorney, with the name and address of the attorney or counsellor, which must appear upon the petition. The complainant must furnish as many copies of the petition as there may be parties complained against to be served, and four additional copies for the use of the commission and commerce counsel.

Rule 4. Service of Notice. The commission will cause a copy of the petition or complaint to be served upon defendant railway company or companies with notice to satisfy or answer the same at the regular session for such hearings, and as stated in said notice. It may be served personally or by mail in the discretion of the commission, and such service of notice must be had and served twenty days prior to the next regular session of the board for the hearing of formal complaints and contested matters, provided said petition shall be filed twenty days before said date. If not, then such notice must be served twenty days prior to the next succeeding regular session.

Rule 5. Answers. The carrier or carriers complained against must answer such complaint at least five days before the first day of the session of which due notice has been given, unless further time shall be granted by the commission for the filing of such answer. The answers must be filed with the secretary of the commission at its office in Des Moines. The answer must specifically admit, deny, or otherwise answer all material allegations of the petition and also briefly set forth the affirmative grounds relied upon to support such answer. If the defendant shall make satisfaction before answering, a written statement thereof must be filed both by the complainant or petitioner and the carrier or carriers complained against.

Rule 6. Demurrer. Any defendant who deems the petition of complaint insufficient to show a breach of legal duty may, instead of answering, demur thereto. And in such case the facts stated in the petition will be deemed admitted. A copy of the demurrer must at the same time be filed with the secretary of the commission. The filing of the answer, however, will not be deemed an admission of the sufficiency of the petition. Nor will the ruling on the demurrer be considered as a final adjudication of the questions raised by the demurrer; and no petition shall be held sufficient, on

account of the failure to demur thereto, but a motion to dismiss for insufficiency may be made at the hearing.

Rule 7. Amendments. Amendments to any petition or answer to any proceeding or investigation may be allowed by the commission at its discretion.

Rule 8. Extension of Time. Extension of time may be granted upon the application of any party to a proceeding at the discretion of the commission.

Rule 9. Service of Papers. The notice or other papers which are required to be served upon the adverse party or parties may be served personally or by mail and when any party has appeared by attorney, such service upon the attorney shall be deemed proper service upon the party.

Rule 10. Stipulations. The parties to any proceeding or investigation before the commission may, by stipulation in writing filed with the secretary, agree upon the facts or any portion thereof involved in the controversy, which stipulation shall be regarded as evidence on the hearing.

Rule 11. Formal Hearings. a. The complaint or petition shall be heard at the office of the commission in Des Moines unless otherwise ordered. The witnesses may be examined orally before the commission, their testimony taken down and filed in the case, or depositions may be taken upon the notice as prescribed for the taking of depositions in the district courts of this state, and upon any stipulation made and upon documentary evidence pertinent to the questions at issue. The complainant must establish the facts alleged to constitute a violation of the law or entitle him to the relief prayed, unless the defendant admits the same or fails to answer the petition, or where the burden of proof is by statute placed upon the defendant. In case of a failure to answer, the commission will take such proof of the facts as may be deemed proper and reasonable. Oral arguments may be had by the parties with right to the commission to limit the time thereof and either party may have the right to furnish briefs, and if briefs are filed they must be either printed or typewritten, and copies thereof served upon the opposite party, and such briefs filed within the time fixed by the commission.

b. In all contested cases the petitioner will open and close the case. Each party to the hearing will be allowed to introduce such evidence as is admissible under the general rules of evidence in the district courts of the state of Iowa and such other evidence as in the judgment of the commission may be pertinent, material and admissible and in the hearing of such cases the commission will be governed by the rules and practice which obtains in the district courts of the state of Iowa, so far as the same are applicable and as herein provided.

Rule 12. Rehearings. Applications for reopening a case after final submission, or for rehearing after decision made by the commission, must be by petition, and must state specifically the grounds upon which the application is based. If such application be to reopen the case for further evidence, the nature and purpose of such evidence must be briefly stated, and the same must not be merely cumulative. If the application be for a rehearing, the petition must specify the findings of fact and conclusions of law claimed to be erroneous, with a brief statement of the grounds of error; and when any decision, order, or requirement of the commission is sought to be reversed, changed, or modified on account of facts and circumstances arising subsequent to the hearing, or of consequences resulting from compliance with such decision, order, or requirement which are claimed to justify a reconsideration of the case, the matters relied upon by the applicant must be fully set forth.

Rule 13. Transcripts of Record. The testimony in hearings before this board shall be taken by a shorthand reporter appointed by the board. The said shorthand notes shall be translated into longhand only on direction of the board of railroad commissioners, and such shorthand notes, extension or translation of the same, together with all exhibits offered in evidence, shall be filed with and become a part of the record. The board does not furnish copies of such extension or translation of said notes, or exhibits, but in the event that either party shall desire a copy thereof, the same will be furnished by the reporter, on application, at a rate not exceeding the legal rates authorized by law.

Rule 14. Subpoenas. Subpoenas shall be issued by the secretary of this board under seal of the board at the request of either party to any complaint or hearing, requiring the attendance of witnesses or the production of evidence, as provided by statute.

Rule 15. Information Furnished. The secretary of the commission will, upon request, furnish information from the files of the commission as will conduce to the proper presentation of facts material to the controversy, and the commerce counsel will, upon request, advise any party as to the form of petition, answer or other paper necessary to be filed in any case.

RULES AND REGULATIONS APPLICABLE TO CONSTRUCTION AND OPERATION OF ELECTRIC SUPPLY AND COMMUNICATION LINES

Rule E-1. Safety Rules for the Installation and Maintenance of Electric Supply and Communication Lines. Under the provisions of chapter 383, The Code 1939, and in the exercise of powers therein conferred, the Iowa State Commerce Commission on the 20th of February, 1942, adopted the National Bureau of Standards Handbook H32, "Safety Rules for the Installation and Maintenance of Electric Supply and Communication Lines," comprising Part 2 and the Grounding Rules of the Fifth Edition of the National Electric Safety Code, and by reference made a part hereof, as standard minimum requirements for the installation and maintenance of overhead and underground electric supply and communication lines in the state of Iowa, insofar as the commission has jurisdiction; and matters not com-

ing within the provisions of these rules, or to which these rules cannot be made applicable shall be given separate consideration by the commission.

Rule E-2. Rules Covering Electric Supply Systems and Matters Relating Thereto. Under the provisions of chapter 489, The Code 1946, and in the exercise of powers therein conferred, the Iowa State Commerce Commission effective on May 25, 1950, adopted rules "Covering Electric Supply Systems and Matters Relating Thereto," General Order No. E-123, annexed hereto and made a part hereof; and any matter not coming within the provisions of these rules, or to which these rules cannot be made applicable shall be given separate consideration by the commission.

Rule E-3. Petition for Franchise. A petition for franchise to construct, operate and maintain an electric supply line, outside the corporate limits of cities and towns, for the transmission, distribution, use and sale of electric current, shall set forth the following:

(1) The name of the individual, company, corporation, city or town asking for the franchise.

(2) The principal office or place of business of the petitioner.

(3) The starting points, routes and termini of the proposed lines, accompanied by copies of two (2) maps or plats showing such details.

(4) A general description of the public or private lands, highways, and streams over, across or along which any proposed line will pass.

(5) General specifications as to materials and manner of construction.

(6) The maximum voltage to be carried over each circuit.

Common Use Construction—Where two or more electric supply lines are to occupy the same highway, all electric supply circuits shall be attached to the same or common line of poles unless the Iowa State Commerce Commission authorizes construction of separate pole lines.

Rule E-4. Petitions for Authority to Increase the Operating Voltage or Attach an Additional Electric Supply Circuit. A. No individual, company, corporation, city or town shall increase the operating voltage of an existing electric supply circuit, or attach an additional electric supply circuit to an existing electric supply line, for the transmission, distribution, use and sale of electric current for lighting, power and heating purposes, which is located upon public highways or grounds outside the corporate limits of cities and towns in the state, without first procuring from the Iowa State Commerce Commission a certificate granting authority for this improvement.

B. Any individual, company or corporation authorized to transact business in the state, including cities and towns, may file a verified petition asking for authority to increase the operating voltage of an existing electric supply line, or to attach an additional electric supply circuit to an existing electric supply line, for the transmission, distribution, use and sale of electric current for lighting, power and heating purposes outside the corporate limits of cities and towns in the state.

The petition shall set forth the following:

(1) The name of the individual, company, corporation, city or town asking for the certificate.

(2) The principal office or place of business of the petitioner.

(3) A general description of the public or private lands, highways, and streams over, across or along which the existing electric supply line is located.

(4) Two (2) maps on which shall be shown the starting point, route and terminus of the proposed improvement. These maps shall show the same information as is required on maps with a petition for franchise, as is provided in this order.

(5) General specifications as to the material used in the existing electric supply line and materials which will be used in constructing the proposed improvement and the manner of construction.

(6) The maximum voltage carried over the existing electric supply circuit and the maximum voltage to be carried over the proposed improvement.

(7) The name and address of the individual, company, corporation, city or town to whom the franchise was granted to construct, operate and maintain the existing electric supply line and the date when the franchise was issued.

Rule E-5. Maps To Be Filed With Petition. Maps accompanying a petition shall be drawn to a scale of one inch per mile, must be of a permanent nature and shall show the following:

(1) The starting point, route and terminus of the proposed electric supply line.

(2) Highways shall be indicated by single solid line.

(3) The side of a section which is not bounded by a highway shall be indicated by a single broken line.

(4) The number of each section.

(5) Township and range numbers shall be indicated on each side of the map.

(6) The margin or side of the highway on which the proposed electric supply line will be located.

(7) The voltage of the proposed electric supply line shall be designated, and in a petition for franchise where the proposed line will be constructed with more than one circuit, the voltage of each circuit shall be designated.

(8) Fractional miles of proposed electric supply line shall be indicated by scale.

(9) The boundary limits of villages and subdivisions of land as platted, and the corporate limits of cities and towns shall be indicated on the maps.

(10) The margin or side of the highway on which electric supply and communication lines are located that will be paralleled or crossed by the proposed electric supply line, and the location of all railroad rights of way, which will be crossed or paralleled in close proximity thereto, by the proposed electric supply line.

(11) The number of (a) communication wires which will be crossed, paralleled by or in joint use with the proposed electric supply line, with the name and address of the owners of such communication lines; (b) electric supply lines, stating the operating voltage of each circuit, which will be crossed or paralleled by the proposed electric supply line, with the name and address of the owners of such electric supply lines; and (c) the name and

address of the owners of railroad rights of way which will be crossed or paralleled in close proximity by the proposed electric supply line.

Rule E-6. Notice to Owners of Land and Others. Where a petition for a franchise to erect, operate and maintain an electric supply line for the transmission, distribution, use and sale of electric current, seeks to use lands other than highways (except where easements have been acquired) petitioner shall, in addition to statutory notice of hearing, give notice in writing of the time and place of such hearing to the owners of record and the parties in possession of the lands, by registered United States mail, addressed to their last known address, which notice shall be mailed at least twenty (20) days prior to the date set for hearing in the petition. And not less than five (5) days prior to the date of hearing, the petitioner shall file with the Iowa State Commerce Commission post-office receipt for registered article bearing its registry number showing mailing of said notice as provided herein.

Rule E-7. Notice of Construction, Major Operating or Circuit Change of an Electric Supply Line.

Advance Notice. A. Each individual, company, corporation, city or town filing a petition with the Iowa State Commerce Commission for a franchise to construct, operate and maintain an electric supply line shall give notice in writing, accompanied by a map showing the route of the proposed electric supply line to interested parties who will be involved in a crossing or parallel on the same highway or in close proximity thereto. One copy of each letter of notification or a written statement showing the name, address and date of letter, shall accompany the petition when it is filed with the Iowa State Commerce Commission.

B. In a situation where an additional electric supply circuit is to be added, or the operating voltage is to be increased on an existing electric supply line, or major operating or circuit change is to be made on an existing electric supply line, a written notice and map shall be given to all interested parties at the time when the petition for authority to make such an improvement is filed with the Iowa State Commerce Commission.

Advance Notice on Deferred Construction. In a situation where a proposed electric supply line is not constructed within six (6) months from the date of granting the franchise or the additional circuit is not attached or the voltage is not increased on an existing electric supply line within six (6) months from the date of granting the certificate for such an improvement, then the party holding the franchise or certificate shall again notify in writing all interested parties not more than sixty (60) days and not less than seven (7) days before construction will start on the improvement.

Rule E-8. Reporting Accidents. A. Any person, company, corporation, city or town operating electric supply lines which are located outside the corporate limits of cities and towns, shall report in writing to the Iowa State Commerce Commission, all accidents to employees or other persons resulting in fatalities or second and/or third degree burns involving several areas or an extensive area of the body surface caused by contact with energized parts of an electric supply line, and fatal accidents and/or fractures, dislocations or internal injuries resulting from a fall or from other cause, and such written report shall indicate the following information:

(1) The name, address and age of the person or persons involved in the accident.

(2) The time and place where the accident occurred.

(3) The cause of the accident in detail.

(4) The name of the individual, company, corporation, city or town operating the electric supply line.

B. A written report of the accident shall be filed in the office of the Iowa State Commerce Commission within forty-eight (48) hours of the time the accident occurred.

Rule E-9. Joint Use Lines Supporting Electric Supply and Communication Circuits. In situations where the Iowa State Commerce Commission has jurisdiction and it is mutually agreeable between both the electric supply and communication companies, communication circuits may be attached to electric supply lines, provided an agreement in writing signed by an authorized representative of the communication company has been filed with the electric supply company to the effect that the communication company will comply with the rules of the National Electrical Safety Code covering joint use construction applicable to the situation, or situations, covered in said written agreement.

Rule E-10. Operation and Co-ordinative Methods Applicable to Electric Supply Systems.

1. *General.* A. These general rules for operating, co-ordination and co-operation shall supplement the National Bureau of Standards Handbook H32 "Safety Rules for the Installation and Maintenance of Electric Supply and Communication Lines," comprising Part 2 and the grounding rules of the fifth edition of the National Electrical Safety Code adopted by the Iowa State Commerce Commission, February 20, 1942, as standard minimum requirements for the installation and maintenance of overhead and undergrounded electric supply and communication lines in the state of Iowa, insofar as the commission has jurisdiction.

B. The means of avoiding or reducing inductive effects such as are outlined below shall be applied in each case in so far as is practicable for the sufficient reduction of inductive interference. In case the parties of interest shall, in any case, fail to agree upon the application of these means to a specific case the matter shall be referred to the Iowa State Commerce Commission.

2. *Location of Lines.* A. Location of Electric Supply Lines. (1) Electric supply lines and communication lines shall be located on opposite sides of the highway and separated as far as practicable within highway limits. When electric supply and communication lines are located on private rights of way the horizontal separation shall, if practicable, be of such distance that no structure conflict will be created. In the event it is not practicable to

obtain such a separation when these lines are on private rights of way and the parties involved can reach an agreement with regard to the conflict or joint use of poles, no further action is necessary. In the event no agreement can be reached the matter shall be referred to the Iowa State Commerce Commission.

(2) Electric supply lines shall be constructed on one side of the highway so that the other side of the highway may be used by communication lines, except as otherwise approved by the Iowa State Commerce Commission.

(3) Crossings from side to side of a highway should be avoided as far as practicable.

B. Recommended Location of Communication Lines. (1) It is recommended that communication companies furnish pertinent data regarding new construction and major improvements of communication lines to companies operating electric supply lines involved in crossings, conflicts and inductive exposures.

(2) Communication lines should be constructed on one side of the highway so that the other side of the highway may be used by electric supply lines.

(3) Crossing from side to side of a highway should be avoided as far as practicable.

3. *Avoidance of Parallels.* The route of a proposed electric supply line shall be selected, where reasonable and practicable, so as to avoid creating parallels with long distance communication lines, even though this will necessitate a reasonable increase in the initial construction cost of the electric supply line.

4. *Relocating a Communication Line.* When an electric supply line is to be constructed in a location occupied by a communication line, the expense of relocating the communication line shall be borne by the electric supply company. The electric supply company shall not be required to pay any part of the used life of the communication line, but shall pay only the net nonbetterment expense of relocating the communication line.

5. *Apportionment of Expenses.* The expense to be paid by an electric supply company whose line is, or will be, involved in a crossing, conflict, parallel or inductive exposure with a communication line, in order to reduce a hazard or inductive interference (except for changes to be made in a ground return telephone circuit to mitigate inductive interference) shall be in accordance with the rules of the Iowa State Commerce Commission; but in case the parties involved cannot agree as to the expense which should be paid by the electric supply company then the same shall be referred to the Iowa State Commerce Commission for determination.

6. *Definitions.* For the purpose of these rules, the following terms are used with meanings as given in these definitions:

Inductive Co-ordination. The location, design, construction, operation and maintenance of electric supply and communication systems in conformity with harmoniously adjusted methods which will prevent inductive interference.

Physical Co-ordination. The location, design, construction, operation and maintenance of electric supply and communication systems in conformity with harmoniously adjusted methods which will prevent physical interference.

General Co-ordinative Methods. Those methods reasonably available for general application to electric supply or communication systems which contribute to physical and inductive co-ordination without specific consideration to the requirements for individual exposures.

Specific Co-ordinative Methods. Those additional methods applicable to specific situations where general co-ordinative methods are inadequate.

Inductive Exposure. A situation involving electric supply and communication circuits where the conditions are such that inductive co-ordination must be considered.

Inductive Interference. An effect due to the inductive influence of an electric supply system, the inductive susceptiveness of communication system, and the inductive coupling between the two systems, of such character and magnitude as to prevent the communication system from rendering satisfactory and economical service.

Inductive Influence. Those characteristics of an electric supply circuit with its associated apparatus that determine the character and intensity of the inductive field which it produces.

Inductive Susceptiveness. Those characteristics of a communication circuit with its associated apparatus that determine the extent to which its operation may be affected by inductive influence.

Coupling. The interrelation of electrical circuits by electric or magnetic induction, or both, or by conduction through a common earth path, or by combinations thereof.

Physical Exposure. A situation involving electric supply and communication facilities where the conditions are such that physical co-ordination must be considered.

Physical Interference. A condition arising from the physical relationship of electric supply and communication facilities which by reason of the possibility of contacts or conduction between the respective facilities, or by reason of their proximity, prevents the safe and economical operation of either system.

Conflicts or Conflicting Construction. Situations where two separate pole lines parallel each other in close proximity under conditions defined more specifically in the National Electrical Safety Code.

Discontinuity. A point at which there is an abrupt change in the physical relations of electric supply and communication circuits or in electrical constants of either circuit.

Transpositions are not rated as discontinuities, although technically included in the definition, because of their application to co-ordination.

Transposition. A transposition is an interchange of the position of conductors of a circuit between successive lengths.

Metallic Communication Circuit. A metallic communication circuit is a circuit in which the current flows in adjacent metallic conductors and ground connections are not used except through relatively high impedances for protection or signaling.

Ground-Return Circuit. A ground-return circuit is a circuit which has a metallic conductor between two

points and the circuit is completed through the ground or earth.

Parallel. Parallel means a situation where an electric supply line and a communication line follow substantially the same route and create an inductive exposure, but the horizontal separation between these lines is of sufficient distance so that no conflict is created.

Interested Parties. Interested party means any individual, company, corporation, city, town or railroad company operating electric supply lines, communication lines or line of railroad tracks which will be involved in a crossing, parallel, inductive exposure or conflicting situation on the same highway or in close proximity thereto or upon private rights of way on account of the construction of a proposed electric supply line or a major change in construction or operating features of an existing electric supply line.

GENERAL CO-ORDINATIVE METHODS

7. *Residual Currents and Voltages.* Residual currents returning in the earth or by remote metallic paths, and residual voltages, shall be limited as far as practicable.

Unsymmetrical loads, which give rise to such residual currents and voltages, shall be avoided as far as practicable.

8. *Discontinuities.* Discontinuities shall be limited to the number required by the conditions.

9. *Insulation.* The insulation of electric supply lines and equipment shall be in accordance with good modern practices.

10. *Operating and Switching.* In all switching operations, care shall be taken to limit the production of transient disturbances.

Care shall be taken to avoid re-energizing a faulted circuit at normal voltage an excessive number of times even if done in order to locate or clear the fault. This does not preclude reclosing a circuit breaker several times immediately following a circuit breaker operation.

11. *Connections.* Care should be taken to avoid contact resistance which might increase the inductive influence.

12. *Lines.* A. In order to limit the residual currents and voltages arising from line unbalances, the resistance, inductance, capacitance and leakage conductance of each phase conductor of a circuit in any section shall be as nearly equal as practicable to the corresponding quantities in the other phase conductors in the same section.

Induction motors and generators shall be selected so that their harmonic voltages and currents, as far as practicable, will not increase the inductive influence of the system to which they are connected. Care should be taken in the selection and use of rotating machinery to obtain, as far as necessary and practicable, electrical balance.

B. Rectifiers, Arc Furnaces and Other Apparatus. Rectifiers, arc furnaces and other apparatus which distort the voltage or current wave form of an electric supply circuit involved in an inductive exposure, shall be equipped when and as necessary and practicable with suitable auxiliary apparatus to mitigate such distortion.

C. Capacitors. When capacitors are connected to an electric supply circuit or circuits, consideration shall be given to their location and effect on power system influence in an inductive exposure.

D. Transformers. In order that the wave form of voltage and current may be affected as little as practicable by transformers, such apparatus shall be so designed as not to require operation at excessive magnetic densities. In the installation, connection and operation of transformers, care shall be taken to avoid the use of normal voltages in excess of rating that would result in excessive magnetizing currents.

Where a three-phase electric supply circuit is connected to the wye-connected windings of transformers with grounded neutral, or to wye-connected auto-transformer with grounded neutral, consideration shall be given to the use of stabilizing windings (tertiary) or other suitable means for adequately limiting the triple harmonic components of residual currents and voltages.

Care shall be taken that the individual units in each bank of transformers, operated with a grounded neutral and connected to a three-phase supply circuit are substantially alike as to electrical characteristics and that they are similarly connected.

E. Circuit Breakers. Each circuit breaker controlling the supply of electric energy to transmission circuits shall have all of its poles arranged for gang operation, except when arranged for rapid opening and reclosing of a single phase to clear a phase to ground fault.

These circuit breakers shall be automatic for short-circuits between phases and, in the case of systems operating with a grounded neutral, from phase to ground. They shall be of a type which will disconnect the faulty circuit in as short a time as practicable.

F. Protective Apparatus. Protective apparatus shall be such that it will not unnecessarily add to transient disturbances and shall, as far as practicable, avoid or limit such transient disturbances.

G. Ground Connections (except those employed as return in connection with electric traction systems). Ground connections if employed on apparatus connected to electric supply circuits, shall be made at balanced or neutral points. This precludes the use of ground return electric supply circuits.

SPECIFIC CO-ORDINATIVE METHODS

The specific practices which follow are to be used, in so far as may be necessary and practicable, in situations requiring inductive or physical co-ordination, in addition to the general practices.

It is not intended that all of these practices should be applied in any specific case. In each instance that practice or those practices shall be selected, which, in combination with the methods that are to be applied to the communication facilities, will afford the best engineering solution.

The conductivity of a multi-grounded neutral conductor of an electric supply circuit shall be adequate for the load which it is required to carry. The conductivity of a multi-grounded neutral conductor of a single phase electric supply circuit shall not be less than sixty per cent (60%) of that of the phase conductor with which it is associated.

In no case shall the resistance of such neutral conductor exceed three and six-tenths (3.6) ohms per mile. (This does not modify the mechanical strength requirements for conductors as provided in the National Electrical Safety Code.)

In an inductive exposure involving communication or signal circuits and equipment where the controlling frequencies are three-hundred sixty (360) cycles or lower, the neutral conductor shall have the same conductivity as the phase conductor with which it is associated.

Some of the methods and means for limiting unbalance in lines are described below:

A. Configuration. Where there is a choice between two or more configurations of a circuit or a group of circuits, that configuration shall, where practicable, be chosen which will provide the superior balance.

B. Phase Arrangement. Certain phase arrangements of multiple circuit lines that are especially effective in reducing the inductive influence shall, where practicable, be employed.

C. Transpositions. The capacitances and inductances of the phase conductors of a circuit shall be suitably balanced by transpositions, as far as necessary and practicable.

D. Branch Circuits. Where branch circuits employing less than the total number of phases are to be used, they shall, where practicable, be so planned as not to give rise to excessive residual current returning in the earth or by remote metallic paths, or to excessive residual voltages. Distributing the branch circuits among the phases of the main circuit so as to obtain as nearly as practicable equality of their lengths and loads throughout the main circuit, will aid in accomplishing this result.

13. *Three-Phase, Four-Wire Circuits With Multi-Grounded Neutral.* On three-phase, four-wire circuits with multi-grounded neutral, single-phase and open-wye loads shall be limited in size and distributed among the phases to limit, as far as necessary and practicable, the unbalanced load current.

14. *Overhead Ground Wires.* Where overhead ground wires are to be installed on electric supply lines, consideration shall be given to the utilization of such kind and size of wire as will aid in providing the most satisfactory co-ordination. Frequently those characteristics which are beneficial from a co-ordination standpoint during abnormal conditions on the electric supply line have adverse effects during normal operating periods. Therefore, the relative importance of both normal and abnormal effects must be considered in each installation.

15. *Apparatus.* A. Rotating Machinery. Synchronous machines shall be specified and selected so as to have a wave form in which the harmonic components are limited as far as practicable.

Where three-phase generators having grounded neutrals are to be connected either directly or through wye-wye connected transformer banks to three-phase electric supply circuits, means shall be used to suppress triple harmonics as far as necessary and practicable.

16. *Lines.* A. Configuration. Where physical and economic conditions permit a choice of configuration of electric supply circuits within inductive exposures, the configuration selected shall be such as to most effectively limit the inductive influence.

B. Co-ordinated Transpositions. Where co-ordinated transpositions are necessary to reduce inductive influence electric supply circuits shall be transposed within the inductive exposure. Such transpositions shall be located and installed so as to obtain the best practical co-ordination, due consideration being given to existing transpositions throughout the electrical supply and communication circuits.

17. *Apparatus.* A. Wave Shape. Special means and devices for reducing the amplitude of harmonic voltages and currents on electric supply systems involved in inductive exposures shall be used where necessary and practicable.

B. Circuit Breakers. Electric supply circuits involved in physical or inductive exposures shall be equipped with automatic circuit breakers or their equivalent.

C. Fuses. In the higher voltage distribution systems, consideration should be given to the use of fuses where branch lines leave the main line.

18. *Current Limiting Devices.* Consideration shall be given to the use of current limiting devices in either the line wires or the neutral-to-ground connection of electric supply circuits.

19. *Shielding.* Consideration shall be given to the installation of shield wires in inductive exposures. In order to obtain the full benefit of such shield wires, they must be effectively grounded at both ends of the exposures and at frequent intervals within the exposures.

20. *Branch Circuits.* Consideration should be given to the isolation of branch circuits consisting of less than the total number of phases of the main circuit by means of transformers, when such main or branch circuits are involved in inductive exposures.

RULES AND REGULATIONS APPLICABLE TO MOTOR CARRIERS, TRUCK OPERATORS AND CONTRACT CARRIERS

Rules MT-1 to MT-13 inclusive are applicable to Motor Carriers, Truck Operators and Contract Carriers under authority of Chapters 325, 326 and 327, the Code 1950, as amended.

Rule MT-1. These rules and regulations are subject to such changes and modifications as the commission from time to time may deem advisable in accordance with the provisions of chapter 51, Laws of the Fifty-fourth General Assembly.

Rule MT-2. Motor carriers authorized to operate under chapter 325 as amended, truck operators authorized to operate under chapter 327, as amended, and contract carriers authorized to operate under chapter 327 as amended, shall not operate under more than one certificate of convenience and necessity or permit (viz. as a motor carrier, as a truck operator or contract carrier) where such operation is construed by the commission as circumventing the law.

Any commodity which is authorized to be transported under a certain certificate of convenience and necessity shall not be transported over routes

authorized in said certificate by virtue of a truck operator or contract carrier permit held by the holder of said certificate nor shall a like commodity be transported under a truck operator permit and a contract carrier permit which is held by the same person.

Rule MT-3. The word "person" when used in the law or the rules and regulations of the commission will be construed by the commission as including any individual, firm, copartnership, joint adventure, association, corporation, estate, trust, business trust, receiver, or any other group or combination acting as a unit and the plural as well as the singular number.

INSURANCE REQUIREMENTS

Rule MT-4. Each motor carrier, truck operator and contract carrier shall at all times maintain on file with the commission effective insurance policy, policies or surety bond, made out in accordance with these rules and regulations, with limits required by chapter 325 and/or 327, the Code 1950, as amended by the 54th General Assembly, with respect to the motor trucks used in furnishing motor carrier service and/or truck operator service and/or contract carrier service, under a motor carrier certificate and/or permit of the assured.

Such policy, policies or surety bond shall be written for a period of one year or more. A certificate of insurance in a form prescribed by the commission may be filed in lieu of a policy.

Rule MT-5. Endorsement for Policy. Every policy filed or for which a certificate of insurance is filed with the commission shall have attached thereto the prescribed and applicable required endorsement or endorsements:

Rule MT-6. Certificates of Insurance. Certificates of insurance filed with commission for motor carriers, truck operators and contract carriers in lieu of insurance policies written for the limits as prescribed by chapters 325 and 327, the Code 1950, as amended by the 54th General Assembly shall be in accordance with forms prescribed by the commission.

Rule MT-7. Insurance Binders. Binders filed to comply with the insurance requirements of sections 325.26 and 327.15, the Code 1950, as amended, and these rules and regulations pending the issuance and filing of an insurance policy or a certificate of insurance must be made out in accordance with the form prescribed by the commission.

Rule MT-8. Cancellation and Reinstatements. Thirty (30) days' prior written notice shall be given the commission of the cancellation of any policy, certificate of insurance or surety bond filed with the commission for a motor carrier, truck operator or contract carrier. Notices of cancellation and reinstatement shall show the correct name and address of the assured as then shown in the policy, the correct name of the insurance company and the correct number of the policy. Specific coverage under a policy may be cancelled when the notice of cancellation includes that information.

Rule MT-9. Assignment of Interest Endorsement for Policy. Assignment of interest endorsements filed for policies on file with the commission or for policies for which certificates of insurance have been filed with the commission shall be in accordance with the form prescribed by the commission.

Rule MT-10. Surety Bond. In case a motor carrier, truck operator or contract carrier desires to file a surety bond to comply with the requirements of 325.26 and/or 327.15, Code of Iowa, 1950, as amended, the commission will, upon request, prescribe the form of such bond.

Rule MT-11. Policies, Certificates and Bonds to Remain on File. Insurance policies, certificates of insurance and surety bonds filed with this commission by motor carriers, truck operators and contract carriers, shall remain on file in the office of the commission and must not be removed therefrom except with the express permission of the commission.

Rule MT-12. Manner of Marking Equipment. Before placing any equipment in service there shall be painted on each side of the equipment (and/or on "Head Board") or on some suitable material securely placed on each side of such equipment, in letters and figures large enough to be easily read to a distance of fifty (50) feet and in a color in contrast to the background, the following:

MOTOR CARRIER—PASSENGER CARRYING MOTOR VEHICLES

Marking for all passenger carrying motor vehicles:

(a) Name of motor carrier.
(b) "Ia. C. C.—Cert....." (See Note)

MOTOR CARRIER—FREIGHT CARRYING MOTOR VEHICLES

Marking for motor trucks, trailers and semitrailers:

(a) Name of motor carrier.
(b) Address of motor carrier.
(c) "Ia. C. C.—Cert....." (See Note)

Marking for tractor trucks:

(a) "Ia. C. C.—Cert....." (See Note)

Note: For instance, if a motor carrier holds certificate No. 500, this line would be completed to read, "Ia. C. C.—Cert. 500".

TRUCK OPERATOR AND CONTRACT CARRIER MOTOR TRUCKS

Marking for trucks, trailers or semitrailers:

(a) Name of truck operator or contract carrier.
(b) Address of truck operator or contract carrier.
(c) "Ia. C. C. P.—....." (See Note)

Marking for Tractor Trucks:

(a) "Ia. C. C. P.—....." (See Note)

Note: For instance, if permit number is 500, this line would be completed to read, "Ia. C. C. P-500" when painted on the equipment.

Rule MT-13. Reports of Accidents. When requested by the commission, an immediate report, plainly written or typed on one side of the paper, shall be made on accidents arising from, or in connection with, the operations of equipment which result in injury to any person or in damage to any property exceeding the sum of $50.00 and shall set forth such information as required by the commission.

Rules Nos. MT-14 to MT-46, inclusive, are applicable only to motor carriers under authority of chapters 325 and 326, as amended.

MOTOR CARRIER APPLICATION

Rule MT-14. Application for Certificate. Application for a certificate of convenience and necessity to operate as a motor carrier shall be made to the Iowa State Commerce Commission, Des Moines, Iowa, upon the forms prescribed for that purpose. All such applications shall be typewritten.

Rule MT-15. Application for a certificate of convenience and necessity must be accompanied by deposit sufficient to secure the payment of all costs and expenses of hearing and any preliminary investigation necessary in connection therewith. Such deposits shall not be less than twenty-five dollars ($25.00); the commission reserving the right to require such additional deposit as it may deem necessary.

Deposit should be made by certified check, bank draft, express money order or postal money order, payable to "Iowa State Commerce Commission". Any unused balance of a deposit will be refunded to the applicant.

Rule MT-16. Publication of Notice of Hearing. The applicant will be notified as to the time and place for hearing as soon as named by the commission, and furnished with copies of the official notice of hearing, which the applicant shall cause to be published on the same day of the week two (2) consecutive weeks in some newspaper of general circulation in each county through or in which the proposed service will be rendered. The last publication of said notice *must be made* not less than ten (10) days prior to the date of the hearing. Proof of publication from each newspaper in which the notice was published must be filed with the commission five (5) days prior to the date of the hearing. Failure to file such proofs may result in the cancellation of the hearing. The applicant shall pay the cost of such publication and shall file receipt from each newspaper showing that the cost of publication has been paid.

Rule MT-17. Placing Motor Vehicles in Service. When placing any motor vehicle in service the motor carrier shall pay the compensation tax thereon or secure travel order therefor, as required by chapter 326, the Code 1950, as amended, and shall furnish the commission a complete description of such motor vehicle on the forms prescribed for that purpose.

Rule MT-18. Reserve Equipment. Sufficient reserve equipment shall be maintained by all motor carriers to insure the reasonable maintenance of established routes and fixed time schedules.

SERVICE—STARTING OF, INTERRUPTION OF, OR SUSPENSION OF

Rule MT-19. Must Start Operating Within Thirty Days. After a certificate of convenience and necessity has been issued, service authorized shall commence within thirty (30) days from the effective date of the certificate, or rights forfeited, unless otherwise ordered by the commission.

Rule MT-20. Interruptions of Regular Service. All interruptions of regular service, where such interruptions are likely to continue for more than twenty-four (24) hours, shall be promptly reported in writing to the commission, and to the public along the route, with full statement of the cause of such interruption, and its probable duration.

Rule MT-21. Suspension of Service. Suspension of service for a period of five (5) consecutive days without notice to the commission shall be deemed a forfeiture of all operating rights.

Rule MT-22. Exceptions and Limitations in Certificate of Convenience and Necessity. Motor carriers holding a truck operator and/or a contract carrier permit shall not void exceptions or limitations in a certificate of convenience and necessity by using authority granted by a permit.

TIME SCHEDULES

Rule MT-23. Time Schedules of Operation. Time schedules must be printed or typewritten, numbered consecutively, beginning with number 1, and shall show:

1. Name and address of motor carrier.
2. Number of schedule cancelled thereby.
3. Time of arrival at and departure from all terminals.
4. Time of departure from all intermediate points.
5. What days each scheduled trip is made.
6. What points, if any, on the route of the carrier to which service cannot be rendered, and reasons therefor.
7. Date issued.
8. Date effective.

Every application for a certificate of convenience and necessity or to change time schedule must be accompanied by a copy of the proposed schedule. Additional copies shall be furnished when requested by the commission.

No motor carrier shall change time schedule until after at least fifteen (15) days' notice of the change proposed has been given the commission; competitive motor carriers serving any portion of the same route, and the public. The notice to the public shall be given by posting a copy of the schedule in a conspicuous place at each station or stopping place affected.

After such notice the time schedule will be considered in full force and effect, unless ordered withdrawn, modified or suspended.

A copy of the effective time schedule shall be kept posted in a conspicuous place, easily accessible to public inspection, at each station or stopping place on the route, and a copy shall be in possession of each driver or operator.

Time schedules as filed with the commission must be adhered to.

Rule MT-24. Tariffs and Classifications. Governing the construction and filing of tariffs, schedules, and classifications by motor carriers. Every applicant seeking authority to operate under a certificate of convenience and necessity must file tariffs which comply with the provisions of this rule before authority requested can be issued. All tariffs and schedules, including classifications filed on and after the date of approval hereof must conform

to the following regulations, except as otherwise indicated herein or as otherwise authorized by the commission.

The term "tariff" as used herein means a publication stating the rates, fares and charges of a motor carrier, and all rules which said motor carrier applies in connection therewith.

The term "classification" as used herein means a publication stating the ratings (first, second, third, fourth, etc.) which are to be applied in connection with the rates named in said rate tariff.

Section I. Construction and filing of tariffs: (a) All tariffs and amendments or supplements thereto must be in book, pamphlet or loose-leaf form of size 8 by 11 inches. They must be plainly printed, mimeographed, planographed, stereotyped, or reproduced by other similar durable process on good quality paper.

No alteration in writing or erasure shall be made in any tariff or supplement thereto.

A margin of not less than five-eighths (⅝) inch, without any printing thereon must be allowed at the binding edge of each tariff and supplement.

(b) All tariffs and supplements hereafter issued must be filed and posted at least thirty (30) days prior to the effective date thereof, unless otherwise authorized by the commission, except that tariffs or supplements issued in connection with new or changed operating authority, or issued to reflect the transfer or leasing of operating authority from one motor carrier to another, may be filed and posted to become effective on less than thirty (30) days' notice, under authority of the commission's docket number covering the establishment, changing, transfer, or leasing of operating authority.

(c) Issuing carriers or their agents shall transmit to the commission, as aforesaid, two (2) copies of each tariff, supplement, or revised page. Both copies shall be included in one package accompanied by a lettter of transmittal listing all tariffs enclosed and addressed to the Iowa State Commerce Commission, Rate Division, Des Moines, Iowa. All postage or express must be prepaid.

Section II. Instructions governing construction of tariffs: (a) Each tariff hereafter issued shall be numbered in upper right-hand corner, beginning with Number 1. Such number shall be shown as follows: "Ia. C. C. No....."

When tariffs are issued cancelling a tariff or tariffs previously filed, the Ia. C. C. number or numbers that have been cancelled must be shown in the upper right-hand corner under the Ia. C. C. number of the new tariff.

Example: Ia. C. C. No. 2 Cancels Ia. C. C. No. 1.

(b) Amendments or supplements to a tariff in addition to showing the Ia. C. C. number of the tariff amended thereby shall be numbered beginning with the number 1 and such information shall be shown in the upper right-hand corner. Supplements shall also show in the upper right-hand corner the number of any previous supplements cancelled thereby and also the numbers of the supplements containing all changes made in the tariff.

Example: "Supplement No. 5 to Ia. C. C. No. 1. Cancels Supplements Nos. 3 and 4, Supplements Nos. 2 and 5 contain all changes."

(c) Name of carrier or name of agent issuing tariff. Whenever two (2) or more carriers join in a through rate, fare or charge, the names of all participating carriers must be shown. The name of each carrier must be the same as that appearing in its certificate.

If the carrier is not a corporation, and a trade name is used, the name of the individual or partners must precede the trade name.

Whenever two (2) or more carriers join in a through rate, fare or charge, authority by means of proper power of attorney or concurrence, as provided in sections IX and X hereof, must be given the agent or carrier publishing the tariff.

(d) A brief description of the districts in which, or points from and to which, the tariff applies.

(e) Date of issue and date effective.

(f) Name, title and street address of officers or agent by whom tariff is issued.

Section III. Tariff publication shall contain in the order named: (a) Index arranged alphabetically showing the number of the page on which each subject may be found. If a tariff contains so small a volume of matter that its title-page or interior arrangement plainly indicates its contents, the index may be omitted.

(b) No index need be shown in tariffs of less than five pages or if the rates or fares to each destination are alphabetically arranged.

(c) Explanation of all abbreviations, symbols and reference marks used in the tariff.

(d) When a tariff names rates by classes, a classification of articles must be published in the tariff or in a separate tariff of classification.

When a rate tariff is governed by any separately published tariff of classification, tariff of classification exceptions, tariff or rules, or other similar publication affecting the provisions of the tariff, reference shall be made in the rate tariff to such separate governing tariffs.

A rate tariff may not refer to another rate tariff for classification ratings, exceptions to the classification, rules, lists of commodities, list of points assigned rate groups or rate bases, or other governing provisions.

All carriers shown as participating carriers in a rate tariff which is governed by separately published governing tariffs, must be named as participating carriers in such separate governing tariffs.

(e) Table of rates. All rates must be specifically stated in cents or in dollars and cents, per 100 pounds, per mile, per ton of 2,000 pounds, per stated truck load, or other definable measure. Where rates are stated in amounts per package or bundle, definite specifications of the packages or bundles must be shown.

Table of fares. An explicit statement of the fares in cents or in dollars and cents, together with the names or description of the points from and to which they apply. Tariffs containing tables of rates or fares based on distances from point of origin to destination must show the mileages or indicate a definite method by which such mileage shall be determined.

(f) Carriers or their agents may not publish class or commodity rates which duplicate or conflict with other rates published by or for account of such carriers.

Section IV. Commodity rates: Commodity rates, either specific point-to-point rates or based on distance scales, in stated truckload or in less-than-truck-load quantities may be published, and where they differ from the regular class rate basis, the lower rate shall take preference.

Section V. Excursion fares: (a) Fares for a round-trip excursion limited to a designated period of not more than three (3) days may be established without further notice, upon posting of tariff one (1) day in advance in a public and conspicuous place where tickets for such round-trip excursion are sold and filing the required number of copies thereof with the commission. Fares for a round-trip of more than three (3) days and not more than thirty (30) days, and fares for a series of daily round-trip excursions not exceeding thirty (30) days, may be established upon a like notice of three (3) days.

(b) No supplement may be issued to any tariff which is published under this rule except for the purpose of cancelling the tariff.

Section VI. Tariff changes: (a) All rates, charges, and classifications which have been filed with the commission must be allowed to become effective and remain in effect for a period of at least thirty (30) days before being changed, cancelled, or withdrawn, unless otherwise authorized by the commission.

(b) All tariffs, supplements and revised pages (including classifications) shall indicate changes from preceding issues by use of the following symbols which must be shown directly in connection with each change:

↓ or (R) to denote reduction.

◆ or (A) to denote increases.

▲ or (C) to denote changes, the result of which is neither an increase nor a reduction.

Section VII. Posting regulations: Each carrier must post and file at some designated point at each of its stations or offices, all of the tariffs or schedules applying from, or to, or at, such station or office and must also post and file at its principal place of business all of its tariffs and schedules. All tariffs or schedules must be kept available for public inspection or examination at all reasonable times.

Section VIII. Applications: Carriers and agents when making application for permission to establish rates, fares, charges, classification ratings or rule on less than statutory (30 days') notice shall use the form prescribed by the commission.

Section IX. Powers of attorney: (a) Whenever a carrier desires to give authority to an attorney and agent to issue and file tariffs and supplements thereto in its stead, a power of attorney in the form prescribed by the commission shall be used.

Section X. Concurrence notice: (a) Whenever a carrier desires to concur in tariffs issued and filed by another carrier or its agent a concurrence using the form prescribed by the commission shall be issued in favor of such other carrier.

(b) The original of all powers of attorney and concurrences shall be filed with the commission and a duplicate of the original sent to the agent or carrier in whose favor such document is issued.

(c) Whenever a carrier desires to cancel the authority granted an agent or another carrier by power of attorney or concurrence, this may be done by a letter addressed to the commission revoking such authority on sixty (60) days' notice. Copies of such notice must also be mailed to all interested parties.

Rule MT-25. C. O. D. Remittances. Upon collection of a C. O. D. bill, the carrier collecting same shall make prompt remittance. Remittance must be made to the consignor or party entitled to receive same as shown on the bill of lading within ten days after collection from the consignee.

Rule MT-26. Compensation Tax. Chapter 326, the Code of 1950, as amended, provides for the payment of a tax by motor carriers as compensation for the use by motor carriers of the highways. The said chapter also provides that such compensation tax shall be paid on or before the first day of January in each year; provided, however, the same may be paid in equal quarterly installments which shall be due on the first day of January, April, July and October of each year. The annual compensation tax for the given gross weight of each motor vehicle or combination of tractor and semitrailer or trailer is provided for by section 326.2 of said chapter 326, as amended.

On or before the first of January in each year, each motor carrier shall furnish the commission, on form prescribed and furnished by it for that purpose, a complete description of all motor vehicles to be operated in motor carrier service and for which compensation tax is to be assessed, including the date each such motor vehicle is to be placed in service. The compensation tax is due on or before the date each such motor vehicle, or any additional equipment, is placed in service and unless paid when due it becomes delinquent and subject to the penalty or penalties by law provided.

If compensation tax is not to be paid for a subsequent quarter, carrier shall complete and file with the commission, on or before the first day of the subsequent quarter, Ia. C. C. Form No. 34 as an application for cancellation of tax assessed.

The additional tax and penalty or penalties thereon incurred by reason of the increase of the gross weight of any motor vehicle or combination of tractor and semitrailer or trailer for which compensation tax has been paid becomes due and payable for the quarter within which the gross weight was increased.

Receipts will be issued for compensation tax paid and must be displayed in container furnished for that purpose in a conspicuous place in the driver's compartment of the motor vehicle described in the receipt.

Rule MT-27. Identification Plate. An identification plate will be issued for each motor vehicle for which the compensation tax has been paid and such identification plate must be displayed in a conspicuous place to the front of the motor vehicle for which it is issued. Identification plates are not transferable from one vehicle to another.

Rule MT-28. Refund of Tax Paid. Motor carriers may make application to the commission for exemption from payment of compensation tax on

any motor vehicle retired from motor carrier service or for the refund of any quarterly payment made on such motor vehicle for any quarter or quarters subsequent to the quarter year in which the motor vehicle was last operated. No refund will be made of any portion of a quarterly payment when the motor vehicle was operated at any time during that quarter.

Rule MT-29. Travel Orders. Section 326.10, chapter 326, the Code 1950, as amended, provides that a motor carrier shall be exempt from the payment of compensation tax on such motor vehicles as he uses only occasionally in motor carrier service, upon obtaining from the commission a travel order for each twenty-four (24) hour period in which each motor vehicle is operated in motor carrier service. The said section provides that travel orders shall be three ($3.00) dollars for motor vehicles with a gross weight of twelve (12) tons or less and five ($5.00) dollars for motor vehicles with a gross weight in excess of twelve (12) tons.

The commission will issue travel orders for such twenty-four (24) hour periods as it may deem necessary for their proper and convenient use.

Travel orders will be issued in triplicate and all three copies must be completed when prepared for use. The original copy will be retained by the motor carrier, the duplicate or gummed copy pasted on the lower right-hand corner of the windshield of the motor vehicle described in such travel order, and the triplicate or postcard copy must be mailed to the commission on the same date the travel order is prepared for use. The gummed copy placed upon the windshield of the motor vehicle shall remain there during its effective period, after which it shall be promptly removed.

When travel order is completed for use it shall contain all of the information called for by such travel order and shall have the day, month and year punched on the margin thereof. The spaces provided under the heading "State and License No." must be completed to show the name of the state in which the motor vehicle was registered and the registration number.

The operation of a motor vehicle without a properly completed travel order displayed in the manner prescribed is a misdemeanor.

Travel orders will be issued in such quantities as is desired, upon proper application by the motor carrier on the form prescribed.

Rule MT-30. Annual Reports. Every motor carrier shall keep an accurate record of assets and liabilities, cost and depreciation of all equipment and other physical property owned, receipts from operation, operating and other expenses, total amount of freight hauled in pounds by commodity, number of passengers carried, actual miles traveled within and without the state and other required information and shall file with the commission for the calendar year an annual report, duly verified, in such form as the commission may prescribe, on or before February 28th of the year following that for which the report is filed.

The commission will prescribe the character of the information to be embodied in such annual report, and will furnish a blank form therefor.

EQUIPMENT OF MOTOR VEHICLES

Rule MT-31. Tools, Extra Parts, Etc. Every motor vehicle used in the transportation of passengers shall at all times carry such tools and extra parts as may be necessary to make usual and ordinary repairs while on the road.

Rule MT-32. Inside Lights. All motor vehicles used in the transportation of passengers and having a covered top or top up, shall maintain a light or lights of not less than two (2) candlepower each, within the vehicle and so arranged as to light up the interior thereof for the convenience and safety of the passengers, except that portion occupied by the driver.

Rule MT-33. Nonskid Tire Chains. Every motor vehicle shall at all times carry a set of nonskid tire chains which shall be kept in good condition, and which shall be applied to the rear wheels of said vehicle when the condition of the roads or streets require their use.

Rule MT-34. Extra Tires. Every motor vehicle used in the transportation of passengers shall, when leaving a terminus, be equipped with at least one (1) extra serviceable tire.

DRIVERS

Rule MT-35. Every motor carrier who acts as a driver shall comply with all requirements of the law applying to drivers.

Motor carriers shall see that all prospective drivers are familiar with the provisions of chapter 325, the Code 1950, as amended, all other laws applying to motor carriers and these rules and regulations, before being allowed to operate a motor vehicle.

No driver or operator of any motor vehicle used in the transportation of passengers shall carry on any unnecessary conversation with passengers or collect fares or make change while the vehicle is in motion, nor shall such driver or operator smoke in the vehicle while driving.

It shall be the duty of the driver or operator of passenger carrying motor vehicles to open and close the doors of the vehicle and a notice to that effect shall be posted on each door.

Motor vehicles must at all times be operated in a safe manner in conformity with the laws of the road and duly prescribed street traffic regulations.

SAFETY REQUIREMENTS

Rule MT-36. Explosives, Acids and Inflammable Articles Not To Be Carried. No motor carrier shall knowingly suffer or permit to be carried in any motor vehicle transporting passengers, any high explosive, acid or inflammable liquid or article.

Rule MT-37. Fire Protection. Every motor vehicle used for the transportation of passengers shall be equipped with a fire extinguisher bearing the label of approval of the Underwriters Laboratories, Incorporated. Such extinguisher shall be attached to the vehicle in such a place as to be immediately accessible to the driver and shall be kept in satisfactory operative condition at all times.

Rule MT-38. Doors on Passenger Vehicles. Every motor vehicle used for transporting pas-

sengers shall be equipped with an exit door at the side and rear thereof, or shall have a door on each side thereof, free and clear of any steering apparatus or other obstruction. Such exit doors shall open outwardly toward the natural means of egress and shall always be unlockable from within. But in case of vehicles equipped with cross seats and with unobstructed exit door on the right side, the seats will not be considered an obstruction provided there is one exit door on the left side back of the driver's seat.

GENERAL

Rule MT-39. Certificates—Authority Granted By. No passenger motor carrier shall transport freight other than newspapers, nor shall any freight motor carrier transport passengers, unless specifically authorized by the commission to do so. Freight transported on passenger carrying motor vehicles shall be of such character and not greater in amount than can be safely and conveniently transported without causing discomfort to passengers.

Rule MT-40. No passenger motor carrier shall transport express, other than newspapers, nor shall any freight motor carrier transport passengers, unless specifically authorized by the commission to do so. Express transported on passenger carrying motor vehicles shall be of such character and not greater in amount than can be safely and conveniently transported without causing discomfort or hazard to passengers.

Freight in limited amounts, transported by motor carriers of passengers, by reason of authority issued by the commission, is considered to be express. Minimum insurance limits on express which motor carriers of passengers may transport, as authorized, shall be *$1,000.00.*

Rule MT-41. Receipts for Freight and Baggage. Every motor carrier shall issue in triplicate a receipt for freight received for shipment, which receipt shall contain the following:

1. Name of motor carrier.
2. Date and place received.
3. Name of consignor.
4. Name of consignee.
5. Destination.
6. Description of shipment.
7. Weight.
8. Rate and charges.
9. Signature of motor carrier or agent.

One copy of such receipt shall be furnished to the consignor, one to the consignee and one retained by the motor carrier.

Passenger motor carriers shall issue to passengers a check for baggage tendered to their care.

Rule MT-42. Sale, Transfer, Lease or Assignment of Certificate. Application for the commission's approval of a proposed sale, transfer, lease or assignment of a certificate of convenience and necessity must be typewritten; signed and sworn to by all parties interested; filed at least fifteen (15) days prior to the effective date proposed, and contain: (Applications involving exclusively interstate authority need contain only information required by paragraphs Nos. 1, 2, 3, 8 and 13.)

1. The name and address of the holder of the certificate, the certificate number, and the authority granted thereby.

2. The name and address of the person proposing to take over or lease the certificate.

3. A statement as to whether it is proposed to sell, transfer, lease or assign the certificate, the reasons therefor, and a request that the commission approve such proposal.

4. A statement that a financial statement of the person proposed to take over or lease the certificate is attached to the application. (Form of financial statement furnished by the commission upon request.)

5. A statement that two (2) copies each of the time schedule and tariff proposed to be placed in effect, are attached to the application.

6. The proposed consideration or amount to be paid for the certificate.

7. A description of all property proposed to be sold, transferred, leased or assigned and the amount to be paid therefor.

8. A statement that a copy of the proposed lease is attached to the application, if it is proposed to lease the certificate.

9. A statement that copies of all contracts, agreements and other stipulations between the parties to the application are attached to the application.

10. A complete description of each bus, truck, or combination tractor truck, semitrailer or trailer, to be operated by person proposing to take over or lease the certificate.

11. A statement that the proposed sale, transfer, lease or assignment is not for the purpose of hindering, delaying or defrauding creditors.

12. A statement, including the name and address of each of the transferor's known creditors, signed and sworn to, certifying that each has been mailed notice of proposed transfer.

13. The date on which it is desired that such proposed sale, transfer, lease or assignment shall become effective.

14. Such other facts as may be necessary to give the commission complete information regarding the proposed transaction.

Rule MT-43. Heating, Ventilation and Smoking. Passenger carrying motor vehicles shall be properly ventilated at all times and shall, when weather conditions require, be heated so as to be reasonably comfortable for passengers. No smoking shall be permitted in closed busses, except in designated section.

Rule MT-44. Established Route. In all cases where the route or any part of the route of any motor carrier shall be closed by the public authorities for repairs or for any purpose, the detour prescribed by the public authorities as a substitute for such road shall be the authorized route of the motor carrier until such time as the regular route shall be reopened for public travel. No motor carrier shall receive or discharge passengers or freight on a detour.

Rule MT-45. Redemption of Passenger Tickets. Passenger motor carriers shall provide for the redemption of unused passenger tickets at the place

of purchase and at the carrier's main office in accordance with the provisions of sections 479.99 and 479.100, the Code 1950, as amended.

Rule MT-46. Interstate Carriers. Chapters 325 and 326, the Code 1950, as amended, together with the rules and regulations thereunder adopted by the commission insofar as may be applicable, govern carriers affording services of a strictly interstate character.

Application for a certificate covering such an operation shall be made upon forms prescribed. A showing of convenience and necessity before this commission is not a condition precedent to the granting of an interstate certificate. Therefore, no hearing is held for this purpose and rules MT-15 and MT-16 of these Rules and Regulations may be disregarded when application is submitted. Applicant should have first complied with the Motor Carrier Act, administered by the Interstate Commerce Commission and the rules and regulations thereunder adopted.

Interstate carriers need not file with this commission policy, policies or surety bond providing the so-called cargo coverage, but may voluntarily do so when such policy, policies or surety bond are endorsed as required by rule MT-5. Interstate carriers may file certificates of insurance as provided for by section 325.26 of chapter 325, the Code 1950, as amended.

Rules MT-47 to MT-52 inclusive are applicable to truck operators and contract carriers under authority of Chapter 327, as amended.

TRUCK OPERATOR OR CONTRACT CARRIER APPLICATION

Rule MT-47. Application. Application for a permit to operate as a truck operator or contract carrier shall be made to the Iowa State Commerce Commission, Des Moines, Iowa on forms prescribed for that purpose and furnished upon request.

Rule MT-48. Annual Permit Fee. Application for a permit shall be accompanied by a remittance in an amount sufficient to pay the annual permit fee of $5.00 for each motor truck described on form attached to application. The remittance will cover the permit fee for each motor truck described from the date the permit is issued until the 31st day of December of the year in which the permit is issued.

The annual permit fee should be remitted to the commission in the form of a certified check, bank draft, cashier's check, express money order or postal money order, payable to the Iowa State Commerce Commission.

The annual permit fee of $5.00 for each motor truck for each year after the year in which the permit is issued, shall be due and payable on or before the first day of January of each succeeding year and shall be remitted in the form prescribed in paragraph two of this rule.

Rule MT-49. Permit To Issue. Permit and receipt for fee. Permit to operator and receipt for the annual fee will be issued upon the filing of proper application, *insurance policy, policies, certificate of insurance or surety bond, *tariff and the payment of the annual permit fee. (*Cargo insurance and tariff not required of contract carriers.)

Rule MT-50. Receipt To Be Displayed. Manner of displaying a receipt. The holder of permit will be furnished with a container for the receipt for the annual permit fee for each motor truck and shall place such container with the receipt inserted therein, in a conspicuous place within the cab of the motor truck.

Rule MT-51. Equipment Changes or Additions. Placing trucks in service. Before placing any additional motor truck in service, the holder of permit shall pay the commission the annual permit fee and furnish a complete description of such motor truck together with information as to the time to be placed in service. Description shall show registration of equipment, factory number, engine number and year built. (See rule MT-48.)

Rule MT-52. Holders of Interstate Permits. Application for a permit governing such an operation shall be made on the forms prescribed. Chapter 327, the Code 1950, as amended, together with the rules and regulations thereunder adopted by the commission insofar as may be applicable governs holders of permits affording service of a strictly interstate character.

Holders of permits of a strictly interstate character need not file with the commission evidence of cargo insurance required by rule MT-4 nor comply with the provisions of rule MT-53 of these rules and regulations.

Rule MT-53, applies only to truck operators operating in intrastate commerce under authority of chapter 327, as amended.

TARIFFS AND CLASSIFICATIONS

Rule MT-53. Form and Contents. All truck operators shall maintain on file with the commission a tariff stating the rates and charges to be made for the services performed under their permits; also a classification, if class rates are to be assessed, stating the ratings which are to be applied in connection with the rates named in said tariff. Provided, however, that rates and charges to be applied to movements of household goods transported in closed body, van type, equipment for distances of 15 miles and over shall be according to the Iowa State Commerce Commission's Household Goods Tariff No. 11. All tariffs and classifications must conform to the following regulations, except as otherwise authorized by the commission:

Section I. Construction and filing of tariffs: (a) All tariffs and amendments or supplements thereto must be in book, pamphlet or loose-leaf form of size 8 x 11 inches. They must be plainly printed, mimeographed, planographed, stereotyped, or reproduced by other similar durable process on good quality paper.

No alteration in writing or erasure shall be made in any tariff or supplement thereto.

A margin of not less than five-eighths (⅝) inch, without any printing thereon must be allowed at the binding edge of each tariff and supplement.

(b) All tariffs and supplements must be filed and posted at least thirty (30) days prior to the effective date thereof, unless otherwise authorized by the commission, except that tariffs, supplements, or adoption notices issued in connection with applications for truck operator permits, or the trans-

fer of permits from one truck operator to another, may become effective on a date not earlier than the date on which permits are issued or transferred.

(c) Issuing truck operators or their agents shall transmit to the commission two (2) copies of each tariff, supplement, or revised page. Both copies shall be included in one package accompanied by a letter of transmittal listing all tariffs enclosed and addressed to the Iowa State Commerce Commission, Rate Division, Des Moines. All postage or express must be prepaid.

Section II. Title page of every tariff and supplement shall show in the order named: (a) Each tariff shall be numbered in upper right-hand corner, beginning with Number 1. Such number shall be shown as follows: "Ia. C. C. No.....".

When tariffs are issued cancelling a tariff or tariffs previously filed, the Ia. C. C. number or numbers that have been cancelled must be shown in the upper right-hand corner under the Ia. C. C. number of the new tariff.

(b) Supplements to a tariff in addition to showing the Ia. C. C. number of the tariff amended thereby shall be numbered beginning with the number 1 and such information shall be shown in the upper right-hand corner. Supplements shall also show in the upper right-hand corner the numbers of any previous supplements canceled thereby and also the numbers of the supplements containing all changes made in the tariff.

(c) Name of truck operator or name of agent issuing tariff. Whenever two (2) or more truck operators join in a through rate, the names of all participating truck operators must be shown. The name of each truck operator must be the same as that appearing in its permit (or application if no permit has been issued).

If the truck operator is not a corporation, and a trade name is used, the name of the individual or partners must precede the trade name.

Whenever two (2) or more truck operators join in a through rate, authority by means of proper power of attorney or concurrence, as provided in sections VIII and IX hereof, must be given the agent or truck operator publishing the tariff.

(d) A brief description of the territory in which, or points from and to which, the tariff applies.

(e) Date of issue and date effective.

(f) Name, title and street address of truck operator or agent by whom tariff is issued.

Section III. Tariffs shall contain in the order named: (a) Table of contents, arranged alphabetically showing the number of the page on which each subject may be found. If a tariff contains so small a volume of matter that its title page or interior arrangement plainly indicates its contents, the table of contents may be omitted.

(b) A complete index of all commodities on which specific rates are named therein, together with reference to the page or items in which they are shown. No index need be shown in tariffs of less than five pages or if the rates are alphabetically arranged by commodities.

(c) Explanation of all abbreviations, symbols and reference marks used in the tariff.

(d) When a tariff names rates by classes, a classification of articles must be published in the tariff or in a separate tariff. When a classification is published in a separate tariff, reference must be made thereto on the title page of the rate tariff as follows:

Governed, except as otherwise provided herein, by the (here name) classification (show issuing agent) Ia. C. C. No. ..... supplements to or successive issues thereof.

All truck operators shown as participating carriers in a rate tariff which is governed by a separate classification must be named as participating carriers in such separate classification.

(e) Table of rates. All rates must be explicitly stated in cents or in dollars and cents, per 100 pounds, per mile, per hour, per ton of 2,000 pounds, per truck load (of stated amount), or other definable measure. Where rates are stated in amounts per package or bundle, definite specifications of the packages or bundles must be shown.

Tariffs containing tables of rates based on distances from point of origin to destination must show the mileages or indicate a definite method by which such mileages shall be determined.

(f) Truck operators or their agents may not publish class or commodity rates which duplicate or conflict with rates published by or for account of such truck operators.

(g) Truck operators or their tariff publishing agents may not publish rates on household goods transported in closed body, van type, equipment for distances of 15 miles and over. Such rates are published in the Commission's Household Goods Tariff No. 11, or successive issues thereof.

Rates on household goods transported in open type equipment for all distances, and in closed body, van type, equipment for distances under 15 miles, must be published in tariffs of the individual truck operators or in tariffs of their authorized agents.

Section IV. Commodity rates: Commodity rates on articles in stated truckload or in less-than-truckload quantities may be published, and where they differ from a published class rate basis, the lower rate shall take preference.

Section V. Tariff changes: (a) All rates, charges, and classifications which have been filed with the commission must be allowed to become effective and remain in effect for a period of at least thirty (30) days before being changed, cancelled, or withdrawn, unless otherwise authorized by the commission.

(b) All tariffs, supplements and revised pages (including classifications) shall indicate changes from preceding issues by use of the following symbols:

↓ or (R) to denote reductions.

◆ or (A) to denote increases.

▲ or (C) to denote changes, the result of which is neither an increase nor a reduction.

The proper symbol must be shown directly in connection with each change.

Section VI. Posting regulations: Each truck operator must post and file at its principal place of business all of its tariffs and must also carry copies of such tariffs in every motor vehicle operated. All tariffs must be kept available for public inspection or examination at all reasonable times.

MISCELLANEOUS RULES AND FORMS

Section VII. Applications for special permission: Truck operators and agents when making application for permission to establish rates, charges, classification ratings or rule on less than statutory (30 days') notice shall use the form prescribed by the commission.

Section VIII. Powers of attorney: (a) Whenever a truck operator desires to give authority to an attorney and agent to issue and file tariffs and supplements thereto in its stead, a power of attorney in the form prescribed by the commission must be used.

Section IX. Concurrence notice: (a) Whenever a truck operator desires to concur in tariffs issued and filed by another truck operator or its agent a concurrence using the form prescribed by the commission shall be issued in favor of such other truck operator.

(b) The original of all powers of attorney and concurrences shall be filed with the commission and a duplicate of the original sent to the agent or truck operator in whose favor such document is issued.

(c) Whenever a truck operator desires to cancel the authority granted an agent or another truck operator by power of attorney or concurrence this may be done by a letter addressed to the commission revoking such authority on sixty (60) days' notice, except for good cause shown the commission will authorize a lesser notice. Copies of such notice must also be mailed to all interested parties.

SAFETY AND SERVICE RULES PRESCRIBING MINIMUM CLEARANCES APPLICABLE TO TRACKS, STRUCTURES, FIXTURES, AND OTHER APPURTENANCES OF RAILROADS

GENERAL RULES AND DEFINITIONS (400)

Rule CL-1. Scope and Application. The following rules prescribe minimum track centers, and minimum horizontal and vertical clearances applicable to tracks, structures, fixtures, and other appurtenances of railroads. The term "railroad" includes steam railroads and electric interurban railroads. These rules apply to all new construction of tracks, bridges, buildings and other structures and facilities adjacent to the tracks of railroads, carried on after date on which these rules become effective. Nothing herein contained prohibits any railroad from constructing its tracks, bridges, buildings and other structures with clearances greater than required by these rules. Where conditions apparently make it impracticable to comply with these rules, application for permission to maintain reduced clearances should be made to the commission in accordance with the directions given in "Procedure" hereof.

Rule CL-2. General Requirements. The vertical and horizontal clearances herein prescribed are for tangent tracks and tracks where the tops of the rails are at the same level, and shall not be less than those shown:

Where one rail is elevated above the other, compensation shall be made so that the minimum vertical and horizontal clearances herein prescribed shall be maintained, the vertical clearances being taken from the top of the higher rail, and the horizontal clearances being measured perpendicularly to a line that passes through the center line of the track and which is perpendicular to the face of the ties.

If the alignment is curved, the horizontal clearance shall be so increased as to provide for the overhanging and the tilting of a car 85 feet long, 60 feet between centers of trucks, and 14 feet high, allowance being made for super-elevation of outer rail.

The distance from top of rail to top of tie shall be taken as 8 inches.

Rule CL-3. Warning Signs Required. At all overhead freight loading platforms, awnings, canopies, coal chutes, ore tipples, entrances to warehouses, shop buildings and similar structures, where the vertical clearance is less than twenty-two (22) feet, and at all high freight loading platforms where the horizontal clearance is less than eight (8) feet, warning signs must be erected as a caution to employees.

Rule CL-4. Location and Lettering of Warning Signs. Warning signs for use at places having reduced clearances shall be placed in conspicuous positions, with black letters and border upon a white background. The sign will be of either of two kinds; vertical or horizontal. It shall have thereon the words "NO CLEARANCE". The vertical sign shall not be less than 48" x 6", and the horizontal not less than 36" x 6". Letters thereon shall be 3" high, 2" wide, with ⅝" stroke, reading top to bottom on the vertical sign and left to right on the horizontal sign.

Rule CL-5. Printed Rules. The railroads shall promulgate a printed rule prohibiting employees from riding on the tops or sides of cars while in motion at points where rule CL-3 requires the maintenance of warning signs.

STEAM RAILROADS

TRACK CENTERS (510)

Rule CL-6. Main Tracks. The distance from the center line of any main track to the center line of an adjacent main track, both used exclusively for passenger service, shall be not less than thirteen (13) feet; if freight cars are handled on either or both tracks, the distance between the center lines of such tracks shall be not less than fourteen (14) feet.

Rule CL-7. Tracks Adjacent to Main Tracks. (a) Except as to ladder tracks, the distance from the center line of any main track to the center line of any adjacent subsidiary track shall be not less than fifteen (15) feet.

(b) The distance from the center line of any main track to the center line of any adjacent ladder track in which switches are operated mechanically, shall be not less than fifteen (15) feet; in ladder tracks where switches are not operated mechanically, not less than seventeen (17) feet.

Rule CL-8. Subsidiary Passenger Tracks. (a) Except as to ladder tracks the distance between the

center lines of any two subsidiary passenger tracks shall be not less than thirteen (13) feet.

(b) Any pair of subsidiary tracks used solely for passenger service may have centers less than thirteen (13) feet provided the center lines of any track, adjacent to either side of such pair of tracks, is located not less than thirteen (13) feet therefrom.

Rule CL-9. Subsidiary Freight Tracks. (a) Except as to ladder tracks the distance between the center lines of subsidiary freight tracks shall be not less than thirteen (13) feet six (6) inches.

(b) Team Tracks. Any two adjacent tracks, commonly known as a pair of team tracks, with a driveway on one side thereof, may have track centers less than thirteen (13) feet six (6) inches. If a third track is constructed adjacent to such pair of tracks its track center must be not less than thirteen (13) feet six (6) inches from the center line of the nearest track.

(c) Track System with High Platform Adjacent Thereto. Any system of two or more tracks at freight houses, warehouses, wharves, or similar structures, used exclusively for handling freight to or from high platforms located on one or both sides thereof may have its track centers less than thirteen (13) feet six (6) inches, provided that at least two tracks in any such system shall have centers not less than this distance.

Rule CL-10. Ladder Tracks. (a) The distance from the center line of any subsidiary track to the center line of any adjacent ladder track where the switches are operated mechanically, shall be not less than fifteen (15) feet; where the switches are not operated mechanically, not less than seventeen (17) feet.

(b) The distance between the center lines of two adjacent parallel ladder tracks where the switches in both are operated mechanically, shall be not less than seventeen (17) feet; where the switches in either or both are not operated mechanically, not less than nineteen (19) feet.

STRUCTURAL CLEARANCES (520)

Rule CL-11. Bridges. (a) Bridges Supporting Main Tracks or Subsidiary Freight Tracks. The clearances of all bridges supporting main tracks or subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail; thence horizontally four (4) feet; thence downward at an angle to a point sixteen (16) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward to a point four (4) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward on an angle to a point level with the top of rail and five (5) feet six (6) inches laterally distant from the center line of track.

(b) Bridges Spanning Main Tracks or Subsidiary Freight Tracks. The clearance of all bridges spanning main tracks or subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail; thence horizontally four (4) feet; thence downward at an angle to a point twenty (20) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward to a point level with the top of rail and eight (8) feet laterally distant from the center line of track.

Rule CL-12. Buildings and Miscellaneous Structures. (a) Structures Adjacent to Main Tracks. Except as otherwise specified the clearances between main tracks and buildings or other structures adjacent thereto shall be as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(b) Structures Adjacent to Subsidiary Passenger Tracks. Except as otherwise specified the clearances between subsidiary passenger tracks and buildings or other structures adjacent thereto shall be as follows:

Tracks outside of buildings: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

Tracks entering buildings: Beginning at a point in the center line of track at such a height as will be most practicable for the height of equipment handled on such tracks the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(c) Structures Adjacent to Subsidiary Freight Tracks. Except as otherwise specified the clearances between subsidiary freight tracks and buildings or other structures adjacent thereto shall be as follows:

Tracks outside of buildings: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

Tracks entering buildings such as warehouses, freight houses, coaling stations, elevators and similar structures: Beginning at a point in the center line of track at such a height as will be most practicable for equipment handled on such tracks the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(d) Engine Houses, Shop Doors, Car Sheds, Etc. The clearances at the entrances of engine houses, shop doors, car sheds, etc., shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of equipment using the buildings; thence horizontally each way to points six (6) feet, six (6) inches from the center line of track, from which

points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(e) Coal Tipples, Ore Tipples, Stone Crushers, Etc. The clearances of all subsidiary tracks passing through or underneath coal tipples, ore tipples, stone crushers or similar overhead structures shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of equipment handled on such tracks, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

Rule CL-13. Awnings and Canopies. (a) Awnings and Canopies at Main Tracks. Awnings and canopies spanning main tracks or supported at the sides of main tracks shall have clearances as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail, the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with top of rail.

(b) Awnings and Canopies at Subsidiary Passenger Tracks. Awnings and canopies spanning subsidiary passenger tracks or supported at the sides of such tracks, shall have clearances as follows: Beginning at a point in the center line of track at such a height above the top of rail as will be most practicable for the height of equipment handled on such tracks, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(c) Awnings and Canopies at Subsidiary Freight Tracks. Except as otherwise specified awnings and canopies spanning subsidiary freight tracks or supported at the sides of such tracks shall have clearances as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail; thence horizontally four (4) feet to a point; thence diagonally to a point sixteen (16) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence vertically downward to a point level with the top of rail; except that awnings and canopies at freight houses and freight loading platforms may be constructed inside of the above limits up to not less than five (5) feet six (6) inches from the center line of the track and not less than seventeen (17) feet above the top of rail.

Rule CL-14. Overhead Loading Platforms. All tracks (except main, passing, ladder, or other open thoroughfare tracks) spanned by overhead platforms used for icing or other loading purposes, may have vertical clearances less than twenty-two (22) feet, provided such platforms or structures are so constructed as to open upward or outward by means of counterweights or other devices and thus provide clearances required by rules CL-12 (b) and CL-12 (c) at times when cars are being handled over the tracks served by such platforms.

Rule CL-15. High Freight Platforms. The faces or edges of high platforms for handling freight to or from cars on subsidiary tracks shall not exceed five (5) feet eight (8) inches from the center lines of such tracks, except when such platforms have horizontal clearances of eight (8) feet from such tracks.

Rule CL-16. Low Platforms. Platforms not higher than eight (8) inches above the top of rail may be constructed and maintained with faces not less than five (5) feet one (1) inch from the center line of an adjacent track. Platforms less than four (4) inches above the top of rail may be constructed and maintained with faces not less than four (4) feet six (6) inches from the center line of an adjacent track.

Rule CL-17. Switch Stands. (a) Main Tracks. Main track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have horizontal clearances of not less than eight (8) feet from the center line of an adjacent track to the nearest part of the switch stand above the base of rail; and not less than eight (8) feet three (3) inches when the switch stand exceeds four (4) feet in height.

(b) Subsidiary Tracks. Subsidiary track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall be not less than seven (7) feet six (6) inches from the center line of an adjacent track to the nearest part of the switch stand above the base of rail; and not less than eight (8) feet when the switch stand exceeds four (4) feet in height.

Rule CL-18. Low Switch Stands, Dwarf Signals, Signal Apparatus, Etc. Switch stands not exceeding two (2) feet ten (10) inches in height, dwarf interlocking signals not exceeding two (2) feet eight (8) inches in height, interlocking switch machines, pipe lines and other signaling apparatus, the third rail and its supports for the electric operation of trains, and guard rails of all kinds may be installed and maintained between or adjacent to tracks regardless of the clearance lines hereinbefore specified.

Rule CL-19. Penstocks and Water Tanks. (a) Penstocks. The distance from the nearest part of a penstock above the top of rail to the center line of an adjacent main track, passing track or subsidiary freight track shall be not less than eight (8) feet; and to the center line of an adjacent subsidiary passenger track other than a passing track, not less than seven (7) feet six (6) inches; except that penstock bases not exceeding four (4) feet above top of rail may have nearest part not less than seven (7) feet six (6) inches from center line of track.

(b) Water Tanks. The distance from the nearest part of a water tank to the center line of any adjacent track shall be not less than nine (9) feet.

Spouts in raised position shall have minimum clearances as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail; thence horizontally four (4) feet; thence downward at an angle to a point sixteen (16)

feet above the top of rail and eight (8) feet laterally distant from center line of track; thence vertically downward to a point level with the top of rail and eight (8) feet laterally distant from center line of track.

Rule CL-20. Semaphore and Color Light Signals. The distance from the nearest part above the top of rail of a semaphore or color light signal, other than a dwarf signal, to the center line of an adjacent track, shall be not less than eight (8) feet.

Rule CL-21. Poles, Posts and Signs. The face of all telegraph, telephone, trolley, or other poles, whistle posts, mile posts, posts for signal bridges, whipcords, crossing gates, highway crossing bells, and all other signs, signals or devices not otherwise provided for in these rules, shall be not less than eight (8) feet from the center line of adjacent tracks. No part of any sign or appurtenance attached to such poles or posts shall be less than eight (8) feet from the center line of an adjacent track, between the top of rail and a point seventeen (17) feet above.

Rule CL-22. Fences. To prevent persons from crossing railroad tracks at unauthorized places in the immediate vicinity of passenger stations fences not more than four (4) feet above the top of rail may be maintained between tracks.

Rule CL-23. Mail Cranes. The distance from the center line of the main track to the nearest part of the mail crane with the arms extended for the mail pouch shall be not less than six (6) feet three (3) inches.

Rule CL-24. Building Materials or Supplies. No building materials or supplies of any kind shall be piled nearer to any track than nine (9) feet from the center line thereof, except materials for immediate use, which may be placed not nearer than seven (7) feet six (6) inches from the center line of track.

ELECTRIC RAILROADS

TRACK CENTERS (610)

Rule CL-25. Main Tracks. The distance from the center line of any main track to the center line of an adjacent main track, both used exclusively for passenger service, shall be not less than thirteen (13) feet; where freight cars are handled on either or both tracks, the distance between the center lines of such tracks shall be not less than fourteen (14) feet.

Rule CL-26. Tracks Adjacent to Main Tracks. (a) Except as to ladder tracks, the distance from the center line of any main track to the center line of any adjacent subsidiary track shall be not less than fifteen (15) feet.

(b) The distance from the center line of any main track to the center line of any adjacent ladder track in which switches are operated mechanically shall be not less than fifteen (15) feet; in ladder tracks where switches are not operated mechanically, not less than seventeen (17) feet.

Rule CL-27. Subsidiary Passenger Tracks. (a) Except as to ladder tracks the distance between the center lines of any two adjacent subsidiary passenger tracks shall be not less than thirteen (13) feet.

(b) Any pair of subsidiary tracks used solely for passenger service may have centers less than thirteen (13) feet provided the center line of any track adjacent to either side of such pair of tracks is located not less than thirteen (13) feet therefrom.

Rule CL-28. Subsidiary Freight Tracks. (a) Except as to ladder tracks, the distance between the center lines of any two subsidiary freight tracks shall be not less than thirteen (13) feet six (6) inches.

(b) Team Tracks. Any two adjacent tracks, commonly known as a pair of team tracks, with a driveway on one side thereof, may have track centers less than thirteen (13) feet six (6) inches. If a third track is constructed adjacent to such pair of tracks its track center must be not less than thirteen (13) feet six (6) inches from the center line of the nearest track.

(c) Track System with High Platforms Adjacent Thereto. Any system of two or more tracks at freight houses, warehouses, wharves, or similar structures, used exclusively for handling freight to or from high platforms located on one or both sides thereof may have its track centers less than thirteen (13) feet six (6) inches, provided that at least two tracks in any such system shall have centers not less than this distance.

Rule CL-29. Ladder Tracks. (a) The distance from the center line of any subsidiary track to the center line of any adjacent ladder track where the switches are operated mechanically shall be not less than fifteen (15) feet; where the switches are not operated mechanically, not less than seventeen (17) feet.

(b) The distance between center lines of two adjacent ladder tracks where the switches in both are operated mechanically shall be not less than seventeen (17) feet; where the switches in either or both are not operated mechanically, not less than nineteen (19) feet.

STRUCTURAL CLEARANCES (620)

Rule CL-30. Bridges. (a) Bridges Supporting Main Tracks or Subsidiary Freight Tracks. The clearances of all bridges supporting main tracks or subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail; thence horizontally four (4) feet; thence downward at an angle to a point sixteen (16) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward to a point four (4) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward at an angle to a point level with top of rail and five (5) feet six (6) inches laterally distant from the center line of track.

(b) Bridges Spanning Main Tracks or Subsidiary Freight Tracks. The clearances of all bridges spanning main tracks or subsidiary freight tracks shall be as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail; thence horizontally four (4) feet; thence downward at an angle to a point twenty (20) feet

above the top of rail and eight (8) feet laterally distant from the center line of track; thence downward to a point level with the top of rail and eight (8) feet laterally distant from the center line of track. The vertical clearance of bridge shall be such that the trolley contact wire may be maintained at a minimum vertical height of twenty-two (22) feet from top of rail. In such a case the clearance line of the structure shall extend four (4) feet horizontally from center line of track at the maximum height; thence downward at an angle so as to intersect a point twenty (20) feet above the top of rail and eight (8) feet laterally distant from center line of track; and thence follow the clearance line previously designated.

Rule CL-31. Buildings and Miscellaneous Structures. (a) Structures Adjacent to Main Tracks. Except as otherwise specified the clearances between main tracks and buildings or other structures adjacent thereto shall be as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(b) Structures Adjacent to Subsidiary Passenger Tracks. Except as otherwise specified the clearances between subsidiary passenger tracks and buildings or other structures adjacent thereto shall be as follows:

Tracks outside of buildings: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with top of rail.

Tracks entering buildings: Beginning at a point in the center line of track at such a height as will be most practicable for the height of equipment handled on such tracks the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(c) Structures Adjacent to Subsidiary Freight Tracks. Except as otherwise specified the clearances between subsidiary freight tracks and buildings or other structures adjacent thereto shall be as follows:

Tracks outside of buildings: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with top of rail.

Tracks entering buildings such as warehouses, freight houses, elevators and similar structures: Beginning at a point in the center line of track at such a height as will be most practicable for equipment handled on such tracks the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(d) Engine Houses, Shop Doors, Car Sheds, Etc. The clearances at the entrances of engine houses, shop doors, car sheds, etc., shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of equipment using the buildings; thence horizontally each way to points six (6) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(e) Coal Tipples, Ore Tipples, Stone Crushers, Etc. The clearances of all subsidiary tracks passing through or underneath coal tipples, ore tipples, stone crushers or similar overhead structures shall be as follows: Beginning at a point in the center line of track at such a height as will be most practicable for the height of equipment handled on such tracks, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet from the center line of track, from which points horizontal clearance lines shall extend vertically downward to points level with the top of rail.

Rule CL-32. Awnings and Canopies. (a) Awnings and Canopies at Main Tracks. Awnings and canopies spanning main tracks or supported at the sides of main tracks shall have clearances as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail; the vertical clearance line shall extend thence horizontally each way to points eight (8) feet from the center line of track; from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(b) Awnings and Canopies at Subsidiary Passenger Tracks. Awnings and canopies spanning subsidiary passenger tracks or supported at the sides of such tracks, shall have clearances as follows: Beginning at a point in the center line of track at such a height above the top of rail as will be most practicable for the height of equipment handled on such tracks, the vertical clearance line shall extend thence horizontally each way to points seven (7) feet six (6) inches from the center line of track, from which points the horizontal clearance lines shall extend vertically downward to points level with the top of rail.

(c) Awnings and Canopies at Subsidiary Freight Tracks. Except as otherwise specified awnings and canopies spanning subsidiary freight tracks or supported at the sides of such tracks shall have clearances as follows: Beginning at a point in the center line of track twenty-two (22) feet above the top of rail; thence horizontally four (4) feet to a point; thence diagonally to a point sixteen (16) feet above the top of rail and eight (8) feet laterally distant from the center line of track; thence vertically downward to a point level with the top of rail; except that awnings and canopies at freight houses and freight-loading platforms may be constructed inside of the above limits up to not less than five (5) feet six (6) inches from the center line of the track and not less than seventeen (17) feet above the top of rail.

Rule CL-33. Overhead Loading Platforms. All tracks (except main, passing, ladder or other open thoroughfare tracks) spanned by overhead platforms used for icing or other loading purposes, may have vertical clearances less than twenty-two (22) feet, provided such platforms or structures are so constructed as to open upward or outward by means of counterweights or other devices and thus provide clearances required by rule CL-31 at times when cars are being handled over the tracks served by such platforms.

Rule CL-34. High Freight Platforms. (a) The faces or edges of high platforms for handling freight to or from cars on subsidiary tracks shall not exceed five (5) feet eight (8) inches from the center line of such tracks, except when such platforms have horizontal clearances of eight (8) feet from such tracks.

(b) Where railroads use a passenger type of car for handling freight to or from high platforms, the clearances between the faces of such cars and the edges or faces of such platforms shall not exceed four (4) inches, except when such platforms have horizontal clearances of eight (8) feet from such tracks.

Rule CL-35. Low Platforms. Platforms not higher than eight (8) inches above the top of rail may be constructed and maintained with faces not less than five (5) feet one (1) inch from the center line of an adjacent track. Platforms less than four (4) inches above the top of rail may be constructed and maintained with faces not less than four (4) feet six (6) inches from the center line of an adjacent track.

Rule CL-36. Switch Stands. (a) Main Tracks. Main track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall have horizontal clearances of not less than eight (8) feet from the center line of an adjacent track to the nearest part of the switch stand above the base of rail; and not less than eight (8) feet three (3) inches when the switch stand exceeds four (4) feet in height.

(b) Subsidiary Tracks. Subsidiary track switch stands exceeding two (2) feet ten (10) inches in height and not exceeding four (4) feet in height shall be not less than seven (7) feet six (6) inches from the center line of an adjacent track to the nearest part of the switch stand above the base of rail; and not less than eight (8) feet when the switch stand exceeds four (4) feet in height.

Rule CL-37. Low Switch Stands, Dwarf Signals, Signal Apparatus, Etc. Switch stands not exceeding two (2) feet ten (10) inches in height, dwarf interlocking signals not exceeding two (2) feet eight (8) inches in height, interlocking switch machines, pipe lines, and other signaling apparatus, the third rail and its supports for the electric operation of trains, and guard rails of all kinds may be installed and maintained between or adjacent to tracks regardless of the clearance lines hereinbefore specified.

Rule CL-38. Semaphore or Color Light Signals. The distance from the nearest part above the top of rail of a semaphore signal post, other than a dwarf signal, to the center line of an adjacent track shall be not less than eight (8) feet.

Rule CL-39. Poles, Posts and Signs. The faces of all telegraph, telephone, trolley or other poles, whistle posts, mile posts, posts for signal bridges, whipcords, crossing gates, highway crossing bells, and all other signs, signals or devices not otherwise provided for in these rules, shall be not less than eight (8) feet from the center line of an adjacent track. No part of any sign or appurtenance attached to such poles or posts shall be less than eight (8) feet from the center line of an adjacent track, between the top of rail and a point seventeen (17) feet above same.

Rule CL-40. Fences. To prevent persons from crossing railroad tracks at unauthorized places in the immediate vicinity of passenger stations, fences not more than four (4) feet above the top of rail may be maintained between tracks.

Rule CL-41. Building Materials or Supplies. No building materials or supplies of any kind shall be piled nearer to any track than nine (9) feet from the center line thereof, except materials for immediate use, which may be placed not nearer than seven (7) feet six (6) inches from the center line of track.

PROCEDURE (700)

Rule CL-42. When No Permission for Construction Is Necessary. Except as may be required by law or by order of the commission, it will not be necessary, previous to new construction of tracks or appurtenances, for any railroad company to obtain permission for such changes or alterations nor will it be necessary to obtain permission to operate on such tracks, provided the track centers and clearances at such tracks or appurtenances conform to rules contained herein.

Rule CL-43. When Permission for Construction Is Necessary. When conditions in any particular case make it impracticable to comply with the foregoing rules, or for good reason variation therefrom is desired, application may be made to this commission for permission to construct and maintain such tracks or appurtenances with clearances less than are herein provided.

Rule CL-44. Essentials of Application. The application for such permission shall be submitted in triplicate by the railroad company, or jointly by the railroad company and the owner of property when the track or appurtenance is upon private property. Each application must be accompanied by a plan showing the location of the proposed track or appurtenance and the clearances which it is desired to maintain; the name of the company or companies making the application; a description, the location and the reasons for varying from clearance rules; asking for approval of specified clearances set forth in petition; and asking that a date for hearing be fixed and interested parties be notified, in the event the commission deems a hearing of the petition necessary; said petition shall be signed by petitioner or petitioners.

Rule CL-45. Approval of Application. If the commission approves application without a formal hearing, a duplicate of the application will be returned

to the petitioner duly certified by the secretary of the commission.

Rule CL-46. Hearing. When deemed necessary by the commission, a formal hearing will be held upon any application to maintain clearances less than those herein prescribed. Due notice of the time and place of such hearing will be given interested parties. An order will issue after hearing, approving, or disapproving the requested clearances.

RULES, STANDARDS AND INSTRUCTIONS FOR INSTALLATION, MAINTENANCE AND REPAIR OF INTERLOCKING OR OTHER SAFETY DEVICES TOGETHER WITH RECOMMENDED PRACTICES FOR THE INSTALLATION, MAINTENANCE AND REPAIR OF AUTOMATIC BLOCK SIGNAL SYSTEMS, TRAFFIC CONTROL SYSTEMS, AUTOMATIC TRAIN STOP, TRAIN CONTROL AND CAB SIGNAL SYSTEMS.

Rule INTL-47. Under the provisions of sections 478.33 to 478.36, inclusive, Code of Iowa, 1950, and in the exercise of powers therein conferred, the Iowa State Commerce Commission adopted effective February 15, 1951, rules pertaining to submission and approval of plans covering changes in interlocking plants or other safety devices including requirement for the filing of quarterly interlocking reports by railroad companies, such report forms by reference made a part hereof; and further adopted rules of the Interstate Commerce Commission entitled "Rules, Standards and Instructions for installation, maintenance and repair of automatic block signal systems, interlocking traffic control systems, automatic train stop, train control, and cab signal systems and other similar appliances, methods and systems", effective October 1, 1950, and by reference made a part hereof, as minimum requirements for the installation, maintenance and repair of interlocking and safety devices in the state of Iowa, in so far as the Iowa State Commerce Commission has jurisdiction; and matters not coming within the provisions of these rules or to which these rules cannot be made applicable shall be given separate consideration by the commission.

The portion of the rules of the Iowa State Commerce Commission is as follows:

Rule INTL-48. Physical Changes, Reconstruction, Rehabilitation or Discontinuance. No interlocking plant or other safety device where railroads cross each other or at a junction or at a drawbridge shall be reconstructed or rehabilitated nor discontinued in whole or in part nor shall any changes be made which involve change in type of system or appliances, or alters the functional operation of apparatus, the location of signals, the aspects displayed by signals, the location of interlocking stations, or which involve or result in change from track arrangement, except upon securing approval from the commission.

Rule INTL-49. Submission of Applications. (a) An application should be filed for each project involving: The discontinuance, in whole or in part, of interlocking plants or other safety devices, or

Any change in interlocking or other safety device which involves change in type of system or appliances, or alters the functional operation of apparatus, the location of signals, the aspects displayed by signals, the location of interlocking stations, or which involves or results from change in track arrangement.

(b) An application may be submitted in the form of a letter describing the nature of the proposal (a copy of information as submitted to the Interstate Commerce Commission may be submitted in lieu of a specifically prepared description of proposal) same to be accompanied by a print, sketch, or other descriptive matter.

(c) When detailed plans, such as locking sheet, dog chart, circuit plans (excepting manipulation chart), are available, they shall be filed for approval.

(d) In the preparation of plans, the graphical symbols and circuit nomenclature, preferably those approved by the Association of American Railroads, Signal Section, shall be used.

Rule INTL-50. Approval of Plans. (a) All submitted plans must show the approval of each of the interested railroad companies.

(b) If the preliminary plan, sketch or print is satisfactory, or if, in the judgment of the commission, modifications are necessary, the plan will be approved accordingly. The detailed plans, furnished either at the time of application or at a later date, will be likewise approved. One copy of plans will be retained by the commission and other approved copies returned to the maintaining company.

(c) Approvals will be effective for a period of one year. If the work is not started within that period a new approval must be obtained.

(d) The commission may investigate and determine the matters involved in each application with or without formal hearing.

Rule INTL-51. Upon completion of changes immediate advice shall be furnished this commission by the maintaining company or the one in charge of said changes. An inspection will be made by the commission of changes as soon thereafter as is convenient. Changes shall be carried on in accordance with provisions of 136.326.

Upon completion of a new interlocking or other safety device, advice shall be furnished this commission preferably not less than three days in advance of time when protection is ready for inspection. The commission will endeavor to have the protection inspected at the time of its completion but if unable to do so it will authorize the railroad company in charge to place the protection in conditional service subject to future inspection.

Conditional service shall mean that all units and other apparatus involved be connected and operated from the control point for a period of not less than twenty-four hours, unless otherwise specified. During conditional service all trains shall come to a full stop at the governing signal, regardless of its indication, and shall not proceed until proper signal indication is received.

Rule INTL-52. Certificate of Authority. A certificate of authority for the operation of the protection and the passage of trains thereover without first having stopped will be issued to each of the interested railroad companies after inspection

by the commission, if the protection is satisfactorily installed and is in accordance with the approved plans.

Rule INTL-53. Modification of Rules, Standards and Instructions. The commission reserves the right to modify any of the provisions of these rules in any specific case or otherwise when in the commission's opinion, public interest or safety will be better served by so doing.

Any party or parties desiring to make any departure from these rules and regulations, or believing them unreasonable or inadequate may file a written petition with the commission, whereupon the commission will take such action as may seem to it proper.

Rule INTL-54. Abandonment or Permanent Removal. Whenever protection is permanently taken out of service the commission must be notified immediately. Under such a circumstance, train movements will be governed by the usual precautions prescribed by statute, governing train movements over and across railroad grade crossings, junctions, and drawbridges. (Sec. 478.31, Code of Iowa, 1950)

Rule INTL-55. Interlocking Reports. A report for each authorized protection shall be filed quarterly with the commission by the railroad company in charge of the maintenance of said protection. The report shall be filed on a prescribed form adopted by the commission. It shall be filed within thirty days after the end of the quarter year for which the report is made.

REQUISITES FOR HIGHWAY RAILROAD CROSSING SIGNALS

Rule HGC-56. In the exercise of powers conferred by statutes relating to highway grade crossing protective devices, the Iowa State Commerce Commission by Order dated December 28, 1934, adopted flashing light and flashing light with rotating stop banner type signals as standards for installation at highway railroad grade crossings in the state of Iowa and subsequently on April 23, 1938, by order additionally adopted the wigwag type signal as one of the standards, providing therein that requisites would be adopted covering signal types, such requisites being adopted August 23, 1938, including plan entitled "Highway Crossing Signal Standards—Iowa", said plan by reference made a part hereof. Requisites read as follows:

Rule HGC-57. Aspects. [Detailed drawings of various crossing signals may be obtained from the Iowa Commerce Commission]

Rule HGC-58. Location. (a) At least one signal shall be located upon each side of the track or tracks and on the right-hand side of the highway as viewed by traffic approaching the crossing. The signals shall normally be located not less than eight (8) feet or more than fifteen (15) feet from the gauge line of the nearest rail of the railroad and not less than six (6) feet or more than twelve (12) feet from the right-hand edge of the pavement or traveled way. The dimensions given are to the center of the mast.

(b) Additional signals or lamp unit assembled may be required where local conditions warrant.

Rule HGC-59. Operating Time. (a) On through tracks, automatically controlled crossing signals shall be arranged to provide not less than twenty (20) seconds warning for the fastest train approaching the crossing from either direction.

(b) Unless otherwise provided, passing, siding, and switch tracks shall be provided with short crossing track circuits extending preferably not less than one hundred (100) feet beyond highway in both directions.

Rule HGC-60. Operating Power. (a) Two (2) sources of power shall be provided for the operation of crossing signals.

Rule HGC-61. Circuits. (a) All single and/or multiple track not in existing signal territory shall have full crossing protection obtained by the staggering of rail insulation at the crossing and by means of shunt connections of the interlocking relays or equivalent arrangement.

(b) All single track within existing signal territory and all multiple track in signal territory in municipalities shall have full protection obtained by means of short track circuits over the crossing.

(c) The short track circuit, on multiple track operations in the country and when within existing signal territory, may be omitted where the likelihood of back up or reverse movements over the crossing is remote.

Rule HGC-62. Lamp Units. (A) Flashing Light:

(1) Lamp units (Center of lens), unless otherwise specified, shall be located not less than seven (7) feet ten (10) inches, and not more than nine (9) feet above the surface of the highway.

(2) Signal lights shall shine in both directions along the highway, and shall be mounted horizontally two (2) feet six (6) inch centers. Lamp units shall be arranged in pairs, back to back, and shall be open at the front and be designed, so that the door will move to the side or downward. Peep holes may be used.

(3) Lamp units shall be equipped with mountings providing ready adjustment in all directions with positive locking for such adjustments.

(4) Lamp units shall be provided with hoods not less than twelve (12) inches in length and with backgrounds twenty (20) inches in diameter. Hoods and backgrounds shall be painted black.

(5) Lamp units shall have lenses or roundels, red in color, not less than eight and three-eighths (8⅜) inches in diameter for both front and rear indications. Transmission values, based on A. A. R., Signal Section, standard scale, shall be 220 to 300.

(6) The beam spread shall be not less than ten (10) degrees each side of the axial beam under normal conditions. This beam spread is interpreted to refer to the point at the angle mentioned where the intensity of the beam is fifty (50) per cent of the axial beam under normal conditions.

(B) Wigwag:

(1) Center of lens, unless otherwise specified, shall be located not less than seven (7) feet ten (10) inches and not more than nine (9) feet above the surface of the highway.

(2) Signal light(s) located in wigwag banner disc shall shine in both directions along the highway. The light(s) shall light only at the ex-

tremes of the swing of banner, producing an aspect of flashing lights spaced thirty (30) inches apart. An auxiliary light shall be provided to light automatically in case of failure of normal light(s). As an alternate a double filament type bulb having an auxiliary filament of longer rated life than main filament may be used in signals having individual lamp units and reflectors for each direction.

In case the banner fails to make its initial movement from the vertical position, provision shall be made in the wigwag mechanism to insure that the light(s) in the banner will illuminate when current is applied.

(3) A metal framework shall encompass the banner at its extreme positions affording a balanced outline reasonably in keeping with stationary lights with backgrounds.

(4) The size and painting of disc shall be substantially in accordance with A. A. R. S. S. Drawing 1553. The use of the word "STOP" on the disc is optional, but when used a mask must be provided to hide it when the disc is in a vertical position. Crystal lenses with light back of them or reflector buttons may be used in the word "STOP."

(5) Lamp unit shall have lenses, red in color, not less than six and three-eighths (6⅜) inches in diameter for indication in both directions along the highway. Transmission values based on A. A. R. Signal Section, standard scale, shall be 220 to 300.

(6) The beam spread shall be not less than ten (10) degrees each side of the axial beam under normal conditions. This beam spread is interpreted to refer to the point at the angle mentioned where the intensity of the beam is fifty (50) per cent of the axial beam under normal conditions.

Rule HGC-63. Flashes. (A) Flashing Light:

(1) Lights (in pairs) shall flash alternately. The number of flashes for each light per minute shall be thirty (30) minimum and forty-five (45) maximum.

(B) Wigwag:

(1) The number of cycles per minute shall be thirty (30) minimum and forty-five (45) maximum. Movement from one extreme to the other and back constitutes a cycle.

Rule HGC-64. Range. (A) Flashing Light:

(1) The effective range of flashing lights equipped with ten (10) volt, ten (10) watt lamps, or equivalent, burning at rated voltage shall be not less than fifteen hundred (1500) feet under bright sunlight conditions with the sun at or near the zenith. This requirement applies to both front and rear indications.

(B) Wigwag:

(1) The signal light, when disc is at either end of cycle, shall have a range at night of fifteen hundred (1500) feet.

Rule HGC-65. Signs. (a) The "Railroad Crossing" sign shall normally be in accordance with A. A. R. S. S. Drawing 1642.

(b) The "Number of Tracks" sign shall normally be in accordance with A. A. R. S. S. Drawing 1645.

Rule HGC-66. Bells. (a) If local conditions at a crossing warrant, one or more gong type bells may be used. Bell shall operate independently of remainder of mechanism, excepting where bell operates as an integral part of a wigwag mechanism.

Rule HGC-67. Signs. (a) A reflector button sign "STOP ON RED SIGNAL" shall be provided for signals shown at Figures 1 and 3 of attached drawings.* Such sign shall be in accordance with A. A. R. S. S. Drawing 1646. It shall be displayed toward highway traffic approaching the near side of crossing.

*See above drawing No. 1646.

APPLICABLE ONLY TO FLASHING LIGHT WITH ROTATING DISC

Rule HGC-68. Signs. (a) The "STOP" sign shall be octagonal in shape, twenty-four (24) inches across the flats, suitably formed of sheet steel, and have the word "STOP" in reflector buttons per details of drawing attached.

Rule HGC-69. Mechanism. (a) The "STOP" sign shall be returned to, and held, in a stop position perpendicular and at right angles to the center line of the highway by the force of gravity and shall be moved to, and held, in a clear position parallel to the center line of the highway by the application of electrical energy.

(b) The mechanism shall be arranged to rotate the "STOP" sign about its vertical axis from its stop position to its clear position through an angle of ninety (90) degrees against the force of gravity, retaining it in that position as long as electrical energy is supplied and to cause it to return to its stop position by the force of gravity when through the failure of any part or circuit the electrical energy is cut off. The parts shall be locked in their stop and clear positions against any force applied from without the mechanism case.

(c) The "closed circuit" principle shall be made fundamental in the detailed design of all parts of the operating mechanism and in its control and operation.

APPLICABLE TO TYPE UNDER 1—(d) FLASHING LIGHT-AUTOMATIC GATE TYPE SIGNALS

Rule HGC-70. (a) Signals consisting of a combination of flashing light signals and automatic gates shall when indicating the approach of a train present toward the highway the appearance of swinging red light or lights and of horizontal arm or arms extending over the travelled roadway, a sufficient distance to cover the lane or lanes used by traffic approaching the crossing.

(b) Flashing light signals shall meet the requirements shown in these requisites as applying to such signals excepting that "STOP ON RED SIGNAL" sign need not be provided.

(c) The automatic gate arms when not indicating the approach or presence of a train, shall not obstruct or interfere with highway traffic.

(d) The automatic gate arms shall be mounted on posts or housings containing the arm operating mechanisms. The posts or housings shall be located not less than three (3) feet from right-hand edge of pavement or travelled way.

(e) The design of the gate operating mechanisms, as far as practicable, shall be such as to insure proper operation during unfavorable weather conditions, and in case of power failure the gate arm shall assume the horizontal position across the roadway.

(f) The mechanisms shall be so designed that if the arms, while being raised or lowered, strike or foul an object they will readily stop, and on removal of the obstruction shall assume the position corresponding with the control apparatus. The gate arms shall be so arranged that if a vehicle is on the crossing with the gates lowered it may proceed off the crossing.

(g) Circuits for operation of the signals shall be so arranged that flashing lights, gate arm lights, and bell (if bell is used) will start to operate not less than twenty (20) seconds before the fastest train reaches the crossing and will operate between three (3) and five (5) seconds before the automatic gates start to descend. Gates shall reach full horizontal position before the arrival of the fastest train operated over the crossing and remain down until the rear of the train has cleared the crossing.

(h) In addition to the requirements of paragraph (g), the circuits for the operation of the signals shall be so arranged that the flashing lights, gate arm lights, and bell will operate at any time gate arm is in a position to interfere with highway traffic, regardless of whether or not a train is approaching the crossing.

(i) Each gate arm extending over the roadway shall have three (3) red lights, shining in both directions along the highway, so positioned as to insure, as far as possible, that no vehicle or vehicles standing within the limits of the traffic lane or lanes approaching the crossing can obscure all three lights from the view of drivers of following vehicles. The light nearest the tip of each arm shall burn steadily, and the other two lights on each arm shall flash alternately in unison with the flashing lights on the roadside signal mast.

(j) The bottom of gate arms, when in the horizontal position, shall not be less than three (3), nor more than four (4) feet above the crown of the roadway.

(k) The gate arms shall be painted on both sides with alternate diagonal stripes of white or aluminum and black.

(l) In each black stripe of each gate arm on the approach side only, there shall be a diagonal row of not less than three (3) crystal or colorless reflector lenses, not less than one-half (½) inch in optical diameter, to reflect the headlight beams of approaching motor vehicles.

(m) Details of the signals, gates, operating mechanisms and control circuits shall be in accordance with A. A. R. recommended practice.

(n) The gate arms shall operate uniformly, smoothly, and complete all movements without rebound or slap and be securely held when in the raised position.

(o) Each individual gate post shall be provided with independent operating mechanism, and housing to be of sufficient size to allow ready inspection, adjustment and repairs.

(p) The highway traffic lanes in the vicinity of the crossing shall be distinctly marked. The marking and maintenance thereof will be provided by authorities having jurisdiction of the particular highway.

APPLICABLE TO ALL TYPES OF SIGNALS

Rule HGC-71. Painting. (a) Metal parts shall be painted in accordance with A. A. R. Signal Section requirements, and unless otherwise specified will be finished with white or aluminum.

Rule HGC-72. Foundations. (a) Foundations shall be substantially in conformity with A. A. R. Signal Section Drawing 1107. They shall be level, and set parallel to track except where alignment of apparatus requires otherwise. Dimensions are for level and solid ground.

Rule HGC-73. Material and Workmanship. (a) All material and workmanship shall be first class in every respect, and every signal installation in all its details shall be constructed and installed to the satisfaction of the Iowa State Commerce Commission.

Rule HGC-74. Deviations. (a) The commission reserves the right to make such deviations from these requisites as may appear just and proper under the circumstances, it being understood however, that there will be no change in uniformity of standard aspects in these variations.

RULES FOR THE REPORTING OF RAILWAY ACCIDENTS IN THE STATE OF IOWA

Rule RYA-75. In the exercise of powers conferred in section 474.46, Code of Iowa, 1950, concerning the furnishing of immediate notice by railroad companies relating to loss of life or personal injuries occurring in connection with railroad accidents in the state of Iowa, the Iowa State Commerce Commission adopted "Rules for the Reporting of Railway Accidents in the State of Iowa" effective November 1, 1932, together with a form for the reporting of said accidents, by reference made a part hereof.

Rule RYA-76. Monthly Reports. The monthly reports of railway accidents (including rail failures causing train accidents) should be made on forms provided by this commission or on forms identical therewith in arrangement, size, color and weight of paper. The forms provided, which are of four kinds, are designated as Forms V. T. R. and F. This commission has adopted "Rules Governing Monthly Reports of Railway Accidents", 1922 Revision, issued by the Interstate Commerce Commission, Bureau of Standards, and such rules shall govern in the monthly reports of railway accidents to this body.

Rule RYA-77. Immediate Report. [See §474.46, Code 1950]

The form provided for the purposes of immediate report is form C. which is furnished by this commission. Upon the occurrence of any train or train service accident involving serious injury or loss of life, except to trespassers, this form should be filled out and immediately returned. The completed form C. report will be returned regardless of the fact that telegraphic report has been made as outlined in rule RYA-78 below.

Rule RYA-78. Telegraphic Report. In addition to the provisions of rule RYA-77 above, immediate report by telegraph or other equal facility should be made as directed for the following classes of accidents:

(A) Collisions. A collision is a violent impact of a train, locomotive, or car with some other train, locomotive, or car while both are on rails. Accidents, however, in which cars, not in suitable condition to withstand common train usage, that, when coupled in trains, may be damaged through ordinary train movements, should be classified as miscellaneous train accidents and not as collisions. Rear-end, head-on, side or raking and railroad grade crossing collisions should be reported by telegraph in all cases where death or serious injury results, except to trespassers, also in cases where damage to railway property amounts to more than $150.00, including the cost of clearing wreck. Collisions involving yard service need only be reported where death or serious injury results.

(B) Derailments. Derailments of all classes should be reported where reportable casualties result, excepting to trespassers. Other derailments than those involving yard service should be reported where the damage to railway property exceeds $300.00, including the cost of clearing wreck. Particularly such derailments as those involving defects in tracks, bridges, switches, signals or other defects in roadway, or such as are the result of malicious intent or tampering, should be reported.

(C) Locomotive Boiler Accidents. All locomotive boiler accidents are reportable by telegraph, which involve serious injury or loss of life, except to trespassers.

(D) Other Accidents. 1. Accidents to persons on moving cars or locomotives resulting from coming in contact with any structure or fixture above or at the side of track.

2. Accidents to employees in train service due to defective equipment, parts or appurtenances.

This report will be made where death or serious injury results from cause set out above, except to trespassers.

Rule RYA-79. Serious Injury. The interpretation of serious injury shall mean: (A) Injury to an employee sufficient to incapacitate him from performing his ordinary duties for more than three days in the aggregate during the ten days immediately following the accident. This rule applies to employees on duty, and others classed as not on duty, but does not apply to employees classed as passengers or trespassers.

(B) Injury to a person other than an employee if the injury is sufficient, in the opinion of the reporting officer, to incapacitate the injured person from following his customary vocation or mode of life for a period of more than one day. This rule applies also to employees classed as passengers or trespassers.

Rule RYA-80. General Application. There may be from time to time accidents which result from causes other than those listed above and which the commission may desire to investigate. The reporting of such accidents must necessarily be left to the judgment of the reporting officer, and if he feels that the accident is such as this body would wish to investigate he will immediately report by telegraph or other equal facility. The desire is to have reported all accidents, whether or not they involve injuries or death, which are due to causes that are worthy of investigation.

RULES GOVERNING MONTHLY REPORT OF RAILWAY ACCIDENTS

Rule RYA-81. In the exercise of powers conferred by statutes relating to the reporting of railway accidents the Iowa State Commerce Commission adopted rules of the Interstate Commerce Commission, Bureau of Statistics, 1922 Revision, effective January 1, 1922, entitled "Rules Governing Monthly Reports of Railway Accidents" together with reporting forms required in connection therewith, the rules and reporting forms by reference made a part hereof, as requirements for the monthly report of railway accidents occurring on railroads operated in the state of Iowa, insofar as the commission has jurisdiction; and matters not coming within the provisions of these rules or to which these rules cannot be made applicable shall be given separate consideration by the commission.

NOTICE FORM RELATING TO ABANDONMENT OF A RAILWAY STATION, REMOVAL OF A DEPOT OR THE DISCONTINUANCE OF A STATION OR AGENCY.

Rule SA. *Under the provisions of sections* 474.15, 474.16 and 474.17, Code of Iowa, 1950, and in the exercise of powers therein conferred, the Iowa State Commerce Commission on the first day of June, 1951, revised and readopted an order dated June 18, 1937, prescribing form of notice for posting at railroad stations where a railroad company proposes to abandon a railway station or to remove a depot or to discontinue a station or agency. Rules are provided as follows:

Rule SA-82. Form of notice, by reference made a part hereof, adopted effective June 28, 1937, was readopted.

Rule SA-83. A requirement that a railroad company before proceeding with the abandonment of a station or the discontinuance of services thereat shall file a written request with the Iowa State Commerce Commission of its intention and request authority to post notices; also providing that notices not be posted until authority is received.

Rule SA-84. A requirement that the railroad company upon the completion of posting of notices shall file with the Iowa State Commerce Commission a copy of notice with affidavit form completed.

Rule SA-85. A requirement that the date named for abandonment or discontinuance of service shall be at least five (5) days later than the final date for the filing of objections; also that not less than fifteen days will be allowed for the filing of objection with the Iowa State Commerce Commission.

Rule SA-86. A requirement making the provisions of order equally applicable to proposed discontinuance of railway express agency services.

ADOPTION OF REGULATIONS CONCERNING NOTIFICATION TO THE PUBLIC, THE FILING OF OBJECTIONS AND PROCEDURE RELATING TO PROPOSED ABANDONMENT OR PERMANENT CURTAILMENT OF TRAIN SERVICE.

Rule TS-87. In the exercise of powers conferred by statutes relating to train service the Iowa State

Commerce Commission adopted resolution dated March 30, 1948, prescribing form of notice for posting at railroad stations in Iowa where not more than one such train is now or hereafter operated on a daily or less than daily schedule. Rules are provided as follows:

Rule TS-88. Form of notice, by reference made a part hereof, adopted effective April 10, 1948.

Rule TS-89. A requirement that a railroad company before proceeding with the abandonment or permanent curtailment of described train service shall file a written request with the Iowa State Commerce Commission of its intention; requesting authority to post notices; and further providing that notice allow a period of fifteen (15) days for the filing of objections with the Iowa State Commerce Commission.

Rule TS-90. A requirement that proposed changes may become effective, if no objections are filed, on the twenty-fifth (25th) day after posting of notice; otherwise the same services previously furnished the public shall be continued until after determination by the Iowa State Commerce Commission.

Rule TS-91. A requirement that the railroad company, upon the completion of posting of notices shall file with the Iowa State Commerce Commission a copy of notice with affidavit form completed.

Rule TS-92. A finding that the provisions of resolution do not apply where abandonment of railroad line has been permitted; and that the adoption of resolution in no manner affects present procedure of the Iowa State Commerce Commission in the handling of complaints relating to train services where the number of trains is greater than described in resolution.

Rule TS-93. The cancellation of the provisions of a resolution of the Iowa State Commerce Commission adopted January 30, 1943; provided however, that the cancellation of said resolution shall in no manner affect the right of the Iowa State Commerce Commission to request information deemed by it advisable and proper in connection with the handling of matters relating to train service.

RULES AND REGULATIONS RELATING TO PIPE LINES IN IOWA

Rule PL-94. Compliance. No pipe line company shall hereafter commence the construction or operation of a pipe line without first having complied with the provisions of said Chapter 105, Acts of the 45th General Assembly in Special Session.

Every pipe line company owning or operating a pipe line on March 24, 1934, shall comply with the provisions of said chapter on or before July 1, 1934.

Rule PL-95. Amendments to Rules and Regulations. Any amendment to these rules and regulations, unless otherwise provided herein, shall apply in the same manner to companies holding permits at the time the amendment becomes effective as it applies to companies thereafter issued permits under this chapter or laws which may be hereafter enacted by the General Assembly.

Rule PL-96. Rules and Regulations (General Application). These rules and regulations are subject to such changes and modifications as the commission from time to time may deem advisable and to such exceptions as may be considered just and reasonable in individual cases.

Any party or parties desiring to make any departure from these rules and regulations or believing them unreasonable or inadequate may file a written petition with the commission, whereupon the commission will take such action as may seem to it proper.

Rule PL-97. Definitions. Terms not defined will be understood to have their usual meanings.

(1) "Permit" as used in these rules shall refer to the operating certificate issued for the construction and operation of a pipe line.

(2) "Consent" as used in these rules shall mean the agreement between the railroad company or the highway authority having control of a highway and the pipe line company for longitudinal construction of a pipe line on railroad right of way or public highway or for the construction of a pipe line on said property at other than at an approximate right angle to the railroad track or to the highway.

(3) The phrase as used in these rules and regulations—"longitudinally on, over or under"—shall be interpreted as meaning in a general lengthwise direction of the public highway or railroad right of way, or at other than an approximate right angle thereto.

Rule PL-98. Routing—General Application. Due to the fact that petition will at times be made prior to the specific determination of the most practical details of location, the route of pipe line as finally constructed may be subject to some deviation from the contemplated route of the petition. In order to make allowances for reasonable deviation, this commission, in such instances, will insert in the publication notice a statement to the effect that deviation will be permitted of one (1) mile on either side of the route as published. Should it be necessary, in the construction of the pipe line, to deviate more than one (1) mile on either side of the route line as petitioned for and published, the pipe line company shall cease work at that point and not again proceed until petition has been made to this commission, route published, hearing held and permit issued to cover the alternate route, which shall be all that part outside of the one (1) mile deviation zone.

Specific routing should be furnished whenever it is consistently possible to do so. If the line has been placed prior to the adoption of these rules, then statement to that effect should be made at the time of filing for petition.

Rule PL-99. Petition for Permit. Petition for a permit to operate a pipe line or lines shall be made to the Board of Railroad Commissioners of the state of Iowa, Des Moines, Iowa, upon the forms prescribed for that purpose, which will be furnished upon request. All such petitions must be typewritten.

The petition for a permit to construct, operate and maintain pipe line or lines requires the filing of Exhibits "A", "B", "C", "D", "E", and "F".

Exhibit "A". This exhibit shall contain a typewritten description of the route over which the pipe line proposes to pass. The description, in most instances, will necessarily be more or less generalized but should include a legal description of preferably each quarter section of land crossed, the township and range, the general direction of the proposed route of pipe line through same, whether on private or public property, public highway or railroad right of way, a description of the topography of the land, and such other information as is deemed pertinent. The description of route of line should be specific and detailed where circumstances permit.

Example of description allowing deviation of line:

Beginning at a point on the north (N) line of the northwest (NW) quarter of section one (1), township ....., Range ....., ... of the ..... P. M., thence in a general southwesterly (SWLY) direction on private property across the northwest (NW) quarter of section one (1); the northeast (NE) and southeast (SE) quarters of section two (2); the northeast (NE), northwest (NW), and southwest (SW) quarters of section eleven (11), to a point on the south (S) line of said section eleven (11), thence south (S) across the west (W) half of section fourteen (14), adjacent to and parallel with the west (W) line of said section fourteen (14), being a distance of approximately three and one-half (3½) miles, all in township ....., Range ....., ... of the .....P. M., ...County, Iowa.

Example of description definitely locating line:

Beginning at a point located one thousand feet (1,000') east (E) of the northwest (NW) corner of section one (1), township ....., Range ....., ... of the ..... P. M., and extending in a southwest (SW) direction on private property across sections one (1), two (2) and eleven (11), to a point fifty feet (50') east (E) of the southwest (SW) corner of said section eleven (11), thence south (S) across section fourteen (14), adjacent to and parallel with the west (W) line of said section, to a point fifty feet (50') east (E) of the southwest (SW) corner of said section, a total distance of three and three-tenths (3.3) miles all in township ....., Range ....., ... of the .....P. M., ... County, Iowa

Exhibit "B". The routing of the pipe line shall be shown as accurately as is consistent on county maps of Iowa. The maps shall have a scale of not less than one inch to one mile but shall be preferably made to a larger scale. When the line is of considerable length strip maps will be acceptable. Two copies of map shall be filed for each county or two copies of complete strip maps.

Exhibit "C". A prescribed form is issued covering specific information desired in the matter of engineering specifications, materials used in construction and their strength, general manner of construction, etc. In lieu of certain information required therein, blue print copies may be filed showing standard specifications of materials used or standard construction plans.

Exhibit "D". This exhibit shall consist of the filing of one of the following instruments to insure payment of damages in the sum of not less than $50,000.00, which may be legally recovered against the pipe line company and growing out of operation of pipe lines in this state.

(1) A schedule showing property in the state of Iowa, other than pipe lines.

(2) A surety bond, with surety satisfactory to this commission.

(3) Security satisfactory to this commission; same to be held as a guaranty for payment of damages.

(4) Satisfactory attested proofs of solvency and financial ability to pay damages.

Exhibit "E". This exhibit shall contain consent of public highway authority or railroad company where the pipe line will be placed longitudinally on, over or under such property or at other than an approximate right angle to the railroad tracks or to the highway. All consents for such construction shall be obtained in duplicate and one copy filed with the petition.

Should the exact and specific route be uncertain at the time of making petition, then a statement should be made by the pipe line company to the effect that all such consents will be obtained prior to construction and will be furnished to the commission immediately after obtaining them.

Forms will be furnished to provide additional information desired in the matter of longitudinal construction on highway and railroad right of way.

Exhibit "F". This exhibit shall contain a statement of number of occupied residences which will be passed by pipe line at a distance of less than 300 feet therefrom, excepting those passed at a less distance where line is located in public highway, or on railroad right of way, and that consent of property owner will be obtained and filed with this commission where the pipe line passes such occupied residences at a less distance than 300 feet therefrom.

Rule PL-100. Publication of Notice of Hearing. When a petition for a permit is received accompanied by proper exhibits and attachments, it will be placed on the docket for hearing and the applicant will be advised of the time and place for hearing. The applicant will also be furnished with copies of the official notice of hearing which he will cause to be published once every week for two (2) consecutive weeks in some newspaper of general circulation in each county through or in which the proposed line or lines will pass. The last publication of said notice must be made NOT LESS THAN TEN (10) DAYS prior to the date of hearing. Failure to file such proofs may result in the cancellation of the hearing. The applicant shall pay the cost of such publication and shall file receipts from each newspaper showing that the cost of publication has been paid.

Rule PL-101. Permits. After the commission has made a finding that permit should be granted, a temporary or a permanent permit will be issued.

Where the routing of the line has not been definitely established a temporary permit will be issued on the route as published, subject to deviation. Such permit will be issued with the provision

that as soon as the routing has been definitely determined and that before construction is commenced, this commission will be notified and given an opportunity to inspect the final proposed routing of the line and make such changes as are deemed advisable in such routing to assure continuity of service and safety to persons and property.

A permanent permit will be issued where the routing of the line is definitely established. This may be done either after the finding of the commission after hearing, or at such time as the line has been placed under the provisions of a temporary permit and resurvey furnished of the line as constructed.

Rule PL-102. Expiration of Permit. A permanent permit will expire twenty-five (25) years from the date of issue, unless otherwise limited.

Pipe lines on which a permit is hereafter granted and which are not constructed within a period of two (2) years from the date of permit will be considered as having the permit revoked at the expiration of the two (2) year period if such lines are not then constructed. Application for an extension of time may be made to the commission prior to the expiration date of permit, setting forth all reasons for not having constructed the line within the two (2) year period and requesting additional time. The commission will consider the application and may grant such additional time as deemed advisable or it may deny an extension of time.

Rule PL-103. Extensions. A petition for a permit for an extension of a pipe line or lines shall take the same form and procedure as that filed in an original petition.

Rule PL-104. Sale of Permit. A permit for a pipe line shall not be sold until the sale has been approved by the commission.

Rule PL-105. Transfer of Permit. The transfer of a permit for a pipe line before the construction of the line is completed in whole or in part may be made but shall not be effective until the pipe line company to which it was issued shall file in the office of the commission a notice in writing giving the date of transfer and the name and address of the transferee.

Rule PL-106. Construction Inspection Fee. After a finding has been made after hearing that permit should be granted and before same is issued, or as hereinafter provided, the applicant company shall pay to this commission a construction inspection fee of fifty cents ($0.50) per mile of pipe line or fraction thereof for each inch of diameter of said lines located in Iowa.

The amount of such fee will be certified to the applicant company and shall then be due and payable.

Rule PL-107. Annual Inspection Fee. Each pipe line company shall pay an annual inspection fee in the sum of twenty-five cents ($0.25) per mile of pipe line or fraction thereof for each inch of diameter of such line located in Iowa. This fee shall be payable for the calendar year in advance and before January first of each year. The amount of the fee will be certified to the pipe line company before January first of each year or as hereinafter provided.

Rule PL-108. Fees—General. The construction and annual inspection fees will be collected for the year in which the line is applied for, providing permit is issued in that year. Such fees will be collected on the basis of approximate mileage listed in the petition. After a resurvey has been completed and submitted to the commission, fees will then be collected or refunded as the case may be, on adjusted mileage.

The annual inspection fee for the year 1934 will be certified on or after March 24, 1934, on all lines holding or granted permits in accordance with chapter 105. Construction inspection fee will be certified on all pipe lines which have not heretofore paid such fee.

The pipe line company shall make remittance covering fees by check payable to the "Iowa State Commerce Commission."

Rule PL-109. Crossings — Highway — Railroad. This commission has adopted minimum specifications for the construction of a pipe line under railway tracks, primary roads and secondary roads. These specifications are to apply as minimum requirements unless the pipe line company is specifically authorized by the commission to make exceptions thereto in some particular case. Construction of a higher grade than minimums provided herein will be acceptable, but such other grades shall be submitted to this commission for approval prior to construction.

Rule PL-110. Resurvey. Where the route of the pipe line is not definitely and specifically determined in the petition, a resurvey of the line shall be made by the company as soon as the construction is completed and the exact route of the line submitted to the commission, together with the exact mileage to the tenth of a mile.

Rule PL-111. Accidents. Immediate report shall be made of any accident arising from, or in connection with the operation of a pipe line or any device, apparatus, or equipment, which accident results in the injury of any person or the damage of any property. Such report shall give a full and complete detail of the accident; cause; party or parties responsible, if any; weather conditions; names and addresses of persons injured or killed and extent of injuries; time and place of accident; names and addresses of witnesses, if any; and any other pertinent information.

No report need be made of an accident which incapacitates an employee from performing his ordinary duties for less than one day in the aggregate during the ten days immediately following the accident; to any person other than an employee if incapacitated for a period of less than one day; or in property damage of less than One Hundred Dollars ($100.00) including the cost of repair.

The initial or immediate report shall be made by telegraph within twelve hours after accident, giving the outstanding characteristics of the accident. A complete detailed report by mail will be made as soon as all information is available.

Rule PL-112. Inspection and Defects. Chapter 105, Acts of the 45th General Assembly in Special Session, [ch. 490, C. '50] provides that this commission shall have general supervision of all pipe lines and shall from time to time examine the construction, maintenance and condition of such lines and any apparatus, device or equipment used in connection therewith to determine if same is unsafe or dangerous. A duly appointed representative of this commission shall have authority, during reasonable hours of the day, to enter upon the premises of any pipe line company operating in this state for the purpose of making inspection and/or such tests as are deemed advisable. All tests shall be made in company with a representative of the pipe line company.

Rule PL-113. Construction, Operation and Maintenance. Until such time as full and complete rules have been adopted by this commission to govern the construction, operation and maintenance of pipe lines and all equipment used as a necessary part of the operation of such lines, such lines and equipment shall be constructed, operated and maintained in accordance with accepted good practice.

Rule PL-114. Blueprints showing requirements of construction where pipe lines pass under railroad tracks, primary and secondary highways, together with forms used in connection with applications for a permit for the construction of a pipe line, are by reference made a part of these rules.

STATISTICAL DIVISION

ACCOUNTING RULES AND REGULATIONS

Rule S1. Commission's Adoption of Interstate Commerce Commission Accounting Rules and Regulations. Class I, II, and III steam railways, railway bridge companies, railway terminal companies, electric interurban railways, Railway Express Agency, Inc., The Pullman Company, class I freight and passenger motor carriers shall adhere to the accounting rules and regulations as prescribed by the Interstate Commerce Commission relating to system and/or Iowa operations.

Rule S2. Accounting Rules Applicable to Class II Freight and Passenger Motor Carriers. (a) Single entry accounting shall be used regarding daily records that should be kept on operating and non-operating revenues, operating expenses and operating statistics deemed necessary by the commission.

(b) Revenues are to be entered each day as earned, not once a week or only when collections are made. Rents and interest income should be entered on the day received.

(c) Operating expenses should be entered daily except salaries that are paid weekly or monthly, rents paid monthly, and interest paid. Depreciation charges are to be entered in operating expenses on the 15th of each month; and when equipment is retired, such charges cease to be an operating expense. Depreciation may be charged only during the period equipment or facilities are actually being used in connection with operations authorized by this commission.

(d) Freight motor carriers shall keep daily records on pounds carried and truck and/or tractor miles operated, on system and within the state of Iowa, separately.

(e) Passenger motor carriers shall keep daily records on passengers carried, bus miles operated and motor passenger miles revenue, on system and within the state of Iowa, separately.

(f) Revenues earned within the state of Iowa should include all intrastate revenues and a mileage prorate of interstate revenues.

(g) Individual equipment records must be kept showing description, cost, monthly depreciation and mileage records.

(h) Records should be kept on the accrual basis, so that at the end of each calendar year, licenses, insurance, etc., paid for in advance may be carried in prepayment accounts, on financial statement, and not shown as an expense in the year it is not used.

(i) Records are to be set up and kept beginning at the time operations commence and at no time shall daily entries be more than five (5) days in arrears. Such records must be kept intact and open for inspection by our representatives at any time. Daily records, for one calendar year or any portion thereof, shall not be destroyed before three (3) years, after the close of such calendar year.

(j) Other records may be kept in addition to these prescribed by the commission, but in no instance shall any class II motor carrier fail to keep daily records as prescribed under this rule.

FILING MOTOR CARRIER ANNUAL REPORTS WITH IOWA STATE COMMERCE COMMISSION

Rule S3. Instructions Relating to Filing Annual Report Forms by Class II Motor Carriers. (a) Annual report form must be filled out in duplicate and one copy, duly verified and sworn to before a notary public or someone authorized to administer oaths, filed with the office of the Iowa State Commerce Commission, Des Moines, Iowa, on or before February 28 of the year following that for which annual report is filed.

(b) Every annual report must, in all particulars, be complete in itself; and reference to the return of former years should not be made to take the place of required entries.

(c) If it be necessary or desirable to insert additional statements, typewritten or other, in a report; they should be legibly made on durable paper, and, wherever practicable, on sheets not larger than a page of the annual report form. Inserted sheets should be securely attached, preferably at the inner margin; attachment by pins or clips is insufficient.

(d) All entries in the report form should be taken from the motor carrier's daily record, and must be made in permanent black ink, except those of a contrary or unusual character, which should be in red ink.

(e) Each motor carrier must make its annual report to this commission in duplicate, retaining one copy in its files for reference in case correspondence, with regard to said report, becomes necessary. For this reason two (2) copies of the report form are furnished to each motor carrier concerned.

(f) If for any reason, a motor carrier is unable to complete and file its report on or before February 28, the commission may extend the time fixed for filing said report upon request and proper showing.

(g) Failure to file said annual report may be

considered by the commission as just cause for revocation of certificate.

(h) The year means the calendar year ending December 31 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report within the calendar year for which the report is made.

(i) Should the entire authority granted a motor carrier be transferred to another carrier, or revoked, a report covering the current operations during such calendar year, or portion thereof, must be completed and filed with this office not later than thirty (30) days after the commission's order of transfer or revocation.

RULES AND REGULATIONS GOVERNING THE OPERATION OF BONDED WAREHOUSES

Rule No. W-1. Application of Rules and Regulations. These rules and regulations are subject to such changes and modifications as the commission may from time to time deem advisable and to such exceptions as may be considered just and reasonable in individual cases.

Rule No. W-2. Types of Products to be Warehoused. Products to be warehoused shall be divided into two general types or classes as follows:

A. Bulk grain.

B. Agricultural and farm consumable products other than bulk grain.

For the purpose of storage, hybrid seed corn processed for seed purposes shall be classed as an agricultural product other than bulk grain.

Rule No. W-3. Application for License. Application for a license to operate as a bonded warehouseman under the Iowa Bonded Warehouse Law shall be made to the commission on forms prescribed for that purpose, which will be furnished to prospective applicants upon request. All such applications should be typewritten and all information must be furnished as required by section 543.5 of said Bonded Warehouse Law.

Rule No. W-4. Warehouse License. A warehouse license shall specify the type and quantity of products which may be stored in a licensed warehouse. A license may be issued authorizing the storage of either or both general types or classes of products to be warehoused provided the warehouse or warehouses described in the application is or are found to be suitable for the proper and safe storage of the product or products intended to be stored therein. The license must be posted in a conspicuous place at the place of business of the warehouseman.

No storage unit shall be considered suitable for the storage of bulk grain unless the warehouseman has available the necessary equipment and space to properly turn and condition the grain to be stored therein or unless said storage unit is properly equipped with approved means of keeping the grain, to be stored therein, from going out of condition.

Rule No. W-5. Amendment of License. Section 543.8 of the Iowa Bonded Warehouse Law provides that the commission is authorized upon its own motion, or upon receipt of written application, to amend any license previously issued by it, to change or modify the provisions as to type and quantity of agricultural products which may be stored in the warehouse or warehouses in respect to which the license was originally issued. In case of change of name of warehouseman or in case of change of ownership of warehouse, the old license shall be cancelled and a new license issued.

Rule No. W-6. Extension and Renewal of Warehouse License. A warehouse license shall terminate on the 30th day of June next after the date of issuance. However, a warehouse license may be kept in continuous force and effect by the warehouseman filing a proper application for renewal prior to the date of termination. A warehouse license which has terminated may be reinstated by the commission upon receipt of proper application filed by the warehouseman, provided that such application is filed within ninety days from the date of termination of the warehouse license.

Rule No. W-7. Bonds (Amended effective July 1, 1952.) Bonds filed with the commission shall be on forms prescribed and furnished by the commission. The amount of bond required to be filed in connection with the storage of bulk grain shall be as follows:

a. For intended storage of bulk grain in any quantity less than twenty thousand bushels the minimum amount of the bond shall be six thousand dollars ($6,000.00) plus one thousand dollars ($1,000.00) for each two thousand bushels or fraction thereof in excess of twelve thousand bushels up to a total of twenty thousand bushels.

b. For intended storage of bulk grain in any quantity not less than twenty thousand bushels and not more than fifty thousand bushels the minimum amount of the bond shall be ten thousand dollars ($10,000.00) plus one thousand dollars ($1,000.00) for each three thousand bushels or fraction thereof in excess of twenty thousand bushels up to a total of fifty thousand bushels.

c. For intended storage of bulk grain in any quantity not less than fifty thousand bushels and not more than seventy thousand bushels the minimum amount of the bond shall be twenty thousand dollars ($20,000.00) plus one thousand dollars ($1,000.00) for each four thousand bushels or fraction thereof in excess of fifty thousand bushels up to a total of seventy thousand bushels.

d. For intended storage of bulk grain in any quantity not less than seventy thousand bushels the minimum amount of the bond shall be twenty-five thousand dollars ($25,000.00) plus one thousand dollars ($1,000.00) for each five thousand bushels or fraction thereof in excess of seventy thousand bushels.

The amount of bond to be filed in connection with the storage of agricultural and farm consumable products other than bulk grain shall be determined in accordance with the provisions of section 543.13 of the Iowa Bonded Warehouse Law.

Bonds shall be so written as to indemnify storage in the facilities of the warehouseman as described in the particular warehouse license held by the warehouseman.

The amount of bond prescribed in this rule is the minimum that will be accepted by the commission.

However, a bond in a higher amount may be filed by the warehouseman if he deems it advisable in the carrying on of his warehouse business.

Rule No. W-8. Insurance. Each warehouseman licensed by this commission, or operating under a temporary permit, shall keep fully insured, for its current market value, against loss by fire, inherent explosion or windstorm, all agricultural products in storage in his warehouse and all agricultural products which have been deposited temporarily in his warehouse pending storage or for purpose other than storage. Such insurance shall be carried in an insurance company or companies authorized to do business in this state and shall be provided by and carried in the name of the warehouseman. Each policy providing such coverage must have attached thereto an Iowa bonded warehouse endorsement form as prescribed by the Iowa State Commerce Commission.

As evidence of such insurance coverage having been provided, a certificate of insurance form as prescribed by the Iowa State Commerce Commission, shall be filed with this commission.

Not more than one policy shall be included on any one certificate of insurance and where one policy provides coverage for two or more locations (towns) a separate certificate of insurance shall be executed for each location (town) shown on said policy.

The amount of insurance shown on a certificate of insurance shall be the total amount provided by the particular policy for which such certificate is executed.

Rule No. W-9. Notice of Loss or Damage. The commission shall be notified by the warehouseman in all cases of loss or damage to storage or to licensed storage facilities. Such notice shall be in writing and must be filed with the commission within three days from the date such loss or damage occurs.

Rule No. W-10. Issuance of Warehouse Receipts (Amended effective March 11, 1952.) For all agricultural products that become storage in a warehouse licensed by this commission, receipts shall be issued by the warehouseman conducting such warehouse. Such receipts must be signed by the warehouseman or his authorized agent and shall be countersigned by the Secretary of the commission. The original receipt shall be issued to the depositor of the commodity placed in storage and a copy of such receipt shall be immediately filed with the commission.

Bulk grain deposited with a licensed warehouseman with instructions to hold for further instructions, or with instructions for any other disposition, may be retained by him in a licensed warehouse for a period of ten days or more provided that any retention for a period of more than nine consecutive days, shall, commencing with the tenth day, be deemed to be a retention for storage pending other disposition of the bulk grain and provided further that not later than the tenth day from date of deposit of the bulk grain such licensed warehouseman shall issue warehouse receipts therefor. Provided however that in each instance of a deposit of grain by the United States government or any subdivision or agency thereof, a period of thirty days shall be permitted in each instance where a period of ten days is above specified, and action which is specified above to be taken on the tenth day shall be taken on the twenty-ninth day.

Any grain, which has been received at any bonded warehouse and for which the actual sale price is not fixed and payment made therefor within ten days after the receipt of said grain, is construed to be grain held in storage within the meaning of the Iowa Bonded Warehouse Law and warehouse receipts shall be issued therefor not later than the tenth day after the receipt thereof.

The weight and number of bushels to be shown on a warehouse receipt issued on bulk grain shall be the weight and number of bushels of grain actually placed in storage including dockage and/or foreign material.

Test weight, moisture and any other grade factors pertinent to determining grade shall be shown on warehouse receipts issued on bulk grain, under the heading "Remarks".

Rule No. W-11. Form of Warehouse Receipt. Warehouse receipt forms shall be of a size 7 inches in width by 8¼ inches in length and shall be printed in not less than triplicate. The original receipt shall be white in color and the weight of the paper used shall not be less than 20 pound base. The commission's copy of the receipt shall be pink in color and the weight of the paper used shall be not less than 16 pound base. The paper used for both original receipt and the commission's copy shall not be lower in quality than number one sulphite.

Receipts issued for bulk grain shall be in a form prescribed by the Iowa State Commerce Commission.

Receipts issued for agricultural and farm consumable products other than bulk grain shall be in a form prescribed by the Iowa State Commerce Commission.

Rule No. W-12. Cancellation of Receipts. Upon delivery of commodity represented by a warehouse receipt, the original receipt must be cancelled upon the face thereof by the warehouseman or his authorized agent. The original receipt must then be forwarded to the office of the commission to be stamped with the commission's cancellation stamp, after which the receipt will be returned to the warehouseman.

If only a portion of commodity represented by a warehouse receipt is delivered, that warehouse receipt must be cancelled by the warehouseman and a new receipt issued covering the balance of commodity remaining in storage.

No commodity represented by an outstanding warehouse receipt shall be delivered until such outstanding receipt is returned to the warehouseman.

No warehouse receipt shall be cancelled by the warehouseman until the commodity represented by such receipt has been removed from storage.

No original warehouse receipt shall be destroyed until same has been cancelled by the commission.

Original warehouse receipts voided by the warehouseman for any reason shall be immediately forwarded to the commission for cancellation.

Rule No. W-13. Lost Receipt. If a warehouse receipt is lost or destroyed, a duplicate may be issued in accordance with the provisions of section 543.20 of the Iowa Bonded Warehouse Law. However, if the product represented by the lost or destroyed receipt is to be removed from storage, a release may be procured from the person to whom the receipt was issued, on a form provided by the commission for that purpose. The release, in duplicate, must then be forwarded to the office of the commission for cancellation in the same manner as provided for original receipts.

Rule No. W-14. Extension and Renewal of Warehouse Receipts. Warehouse receipts terminating as to shelled corn on April 1 and as to all other products on June 30, following the date of issuance of the warehouse receipt may be renewed by the warehouseman by proper execution of an extension and renewal of bonded warehouse receipt form for each such receipt which is to be renewed. The necessary forms for this purpose will be furnished by this commission and must be executed in duplicate. After being properly countersigned by the secretary of the commission, the original form should be forwarded by the warehouseman to the holder of the original warehouse receipt to be attached to the original warehouse receipt and be made a part thereof. The duplicate form must be filed with the commission.

Rule No. W-15. Storage on Hand to Cover Outstanding Receipts. A warehouseman must at all times have sufficient commodities in his licensed warehouse facilities to cover all outstanding warehouse receipts. A warehouse receipt shall be considered as outstanding until returned to and cancelled by the warehouseman.

Rule No. W-16. Monthly Statements. A statement shall be prepared at the close of business at the end of each calendar month and filed with the commission by the tenth of the month following. This statement shall be on a form prescribed by the commission, which will be furnished to the warehouseman upon request. A statement must be filed for each calendar month regardless of whether or not the warehouseman has commodities in storage.

Rule No. W-17. Tariffs. Each warehouseman, at the time of making application for a warehouse license, shall file a tariff with the commission and publish the same in accordance with the provisions of section 543.28, the Code, 1950. Such tariff shall be on a form prescribed by the commission, which forms will be furnished to the applicant upon request. Such tariff containing rates to be charged for storage, delivery, and conditioning of stored products shall be furnished in duplicate to the commission. After being properly numbered and dated by the commission, one copy of the tariff will be returned to the applicant for publication. Publication of the tariff shall be made by posting the same in a conspicuous place at the place of business of the applicant.

Rule No. W-18. Amending Tariff. Tariffs may be amended by the licensed warehouseman by filing a new tariff with the commission and publishing the same in the same manner as outlined for an original tariff. Such amended tariff shall contain rates to be charged for the storage, delivery and conditioning of all commodities to be stored by the warehouseman. Upon the effective date of the amended tariff the previous tariff shall be considered void and cancelled in its entirety.

Rule No. W-19. Rates. Rates charged by a warehouseman for storage, conditioning and delivery of agricultural products shall be those contained in the effective tariff filed with the Commission in accordance with the provisions of section 543.28, the Code, 1950.

In case of a tariff being filed by a warehouseman and containing rates based on a storage period of only one year and the storage period is extended beyond the period of one year due to the warehouse receipt having been extended and renewed as provided for in rule No. 14 contained herein, the storage rate to be charged for that part of the storage period in excess of one year shall be the same as the rate in effect at the close of the one year period.

Rule No. W-20. Identification of Licensed Storage Units. Each storage unit and/or building licensed under the Iowa Bonded Warehouse Law shall have painted thereon, an identifying letter or numeral or both, assigned by the commission. These identifying letters or numerals shall be painted in a conspicuous place on the storage unit and/or building.

Rule No. W-21. Maintenance of Storage Facilities. All licensed storage facilities shall be maintained in such manner as to be suitable for the proper and safe storage of the particular product or products to be stored therein. Safe and adequate means of ingress and egress to the various storage units of the warehouse shall be provided and maintained by the warehouseman.

Storage units having entrance over 20 feet above ground or floor level and not in excess of 50 feet above such ground or floor level shall be equipped with a fixed ladder or approved lift. If equipped with fixed ladder, such ladder shall have side rails and rungs, these rungs to be spaced not to exceed one foot centers and there shall be sufficient space between ladder rung and face of structure to permit safe foot-hold. Storage units having entrance over 50 feet above ground or floor level shall be equipped with safe and adequate lift.

Any storage facility which fails to meet these requirements will be called to the attention of the warehouseman. Failure of the warehouseman to place such facility in a suitable condition within a reasonable length of time will result in said facility being eliminated from coverage by the warehouse license.

STATE COMPTROLLER

RULES FOR AUDITING CLAIMS

All vouchers and claims required by law to be audited by the State Comptroller should conform to the following rules:

Rule 1. All claims shall be typewritten, written in ink or with indelible pencil, and be itemized and sworn to by the claimant. Approval of the claim shall be certified thereon by the head of the department or his deputy, or chairman of the board or commission or its executive officer. Claims shall show in the space provided therefor reference to the appropriation or allocation from which the claim is payable.

Rule 2. Claims for personal property sold, or services rendered to the state, should have the original invoices attached whenever possible to do so.

Rule 3. Claims for personal property sold or services rendered to the state shall be deemed presented for payment when filed or received by the department whose approval thereof is required under rule 1, notwithstanding any delay by the department in forwarding same with its approval to the comptroller.

Rule 4. When compensation is fixed on an annual or monthly basis and services rendered cover less than a full month, compensation is to be made on the basis of a thirty-day month. [Effective November 15, 1951.]

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 $7.00 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 submitted. Charge 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. [Effective November 15, 1951.]

Rule 6. Officials and employees continuously employed at the seat of government or at an official domicile will not be allowed subsistence expense. Officers and employees whose residence is elsewhere than the official domicile will not be allowed any expense at such residence or for traveling between residence and official domicile.

Rule 7. The place of official domicile or residence should be shown on the claim in addition to the place where expense is incurred, the nature of employment, and by whom ordered.

Rule 8. Where an employee works at one place for one week or more, he shall be allowed expense for lodging the weekly or monthly rate, receipt to be submitted. [Effective November 15, 1951.]

Rule 9. Federal tax exemption certificates should be used in connection with the purchase of transportation or on any article that has federal tax. Any payment of such tax will be deducted from claim.

Rule 10. The statutory allowance of seven cents per mile for use of private automobile in state business shall include all expense of automobile. Authorized use of private automobile on out-of-state trips shall be at the rate approved by the state car dispatcher. [Effective November 15, 1951.]

Rule 11. The hire of special conveyance will be allowed only when no public or regular means of transportation are available, or when such public or regular means of transportation cannot be used advantageously, in which case receipt therefor should accompany claim, or its absence satisfactorily explained.

Rule 12. Telegraph or long distance telephone calls expense shall show that same was on official business, and between what points and parties. When calling a state officer or department, send telegrams collect and reverse telephone calls as it is much easier for department to deduct federal tax.

Rule 13. Pullman fare and dining car meals should be charged under the heading "Hotel expense". Railroad or bus fare and automobile mileage or expense should be charged under the heading "Transportation".

Rule 14. All charges for necessary stenographic or typewriter service, rental of typewriting machine in connection with preparation of official reports or correspondence, clerical assistance, hire of conference room for state business and other expense should be charged under the heading "Miscellaneous" and will be allowed if approved by the head of department, and if clearly, fully and satisfactorily explained and receipts for same are attached to claim. [Effective November 15, 1951.]

Rule 15. It is the duty of department heads and executive officers of boards and commissions to keep expenditures at the lowest reasonable amount in connection with expense incurred by reason of public service.

CONSERVATION COMMISSION

The state conservation commission, under authority granted in section 109.39 of the Code issues, from time to time, temporary administrative orders altering open seasons, bag limits, and possession limits on fish, game and fur-bearing animals. Copies of these orders may be obtained by addressing the Conservation Commission, State Office Building, Des Moines, Iowa.

STATE BOARD OF EDUCATION

ADMISSION REQUIREMENTS OF THE STATE UNIVERSITY OF IOWA, THE IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS, AND THE IOWA STATE TEACHERS COLLEGE

The following admission requirements to the three state institutions of higher learning in Iowa are approved and recommended by the faculties of the State University of Iowa, the Iowa State College of Agriculture and Mechanic Arts, and the Iowa State Teachers College, and the Iowa Committee on Secondary School and College Relations for adoption by the Iowa State Board of Education.

ADMISSION REQUIREMENTS

Introduction

Graduation from an approved high school should precede admission to college.

The student who applies for admission to an institution of higher learning should have:

1. Completed a balanced program of studies designed to insure a well-rounded background of knowledge in basic fields.
2. Developed proficiency in the use of the English language in reading, writing and speaking.
3. Acquired proficiency in basic mathematical skills.
4. Developed effective study skills and work habits.
5. Developed an adequate intellectual, physical, moral and social maturity.
6. Developed a sincere interest in further formal education.

It is clear that some high school graduates, no matter what program of studies they have followed, have not acquired sufficiently the qualities listed. Consequently, they are not prepared to do work at the college level. Such individuals are likely to have extreme difficulty in completing a college program. It is clear that, while satisfactory completion of the high school program may prepare the individual for study at the college level, it does not guarantee success in college.

While no specific pattern of subjects studied in high school is essential to success in college, there are certain subject fields which, when properly taught, provide a general background of primary importance to those who wish to continue their education at the college level. The following suggestions are made for the benefit of those who plan to enter college:

1. English. Since the ability to write clearly and to read with understanding and appreciation are essential, it is highly desirable that the student complete three or four units in English.

2. Mathematics. Not only as a tool to further learning but as a means of providing basic education, mathematics has much to offer. Two years of such study would be profitable. Students planning to specialize in the sciences or in engineering should complete two and one-half or three units in mathematics in high school.

3. Social Studies. Social studies—such as history, civics, government, economics, sociology and geography—are basic to the understanding and solution of contemporary problems in the community, in the nation, and in the world. From two to four units may well be devoted to this area by the prospective college student.

4. The Sciences. This field is rich in possibilities for understanding the modern world. Two units in science might well be completed. For those who plan to emphasize science or engineering in college, three units would be helpful.

5. Foreign Languages. The prospective college student might well develop a basic reading or speaking knowledge of a modern foreign language. Some basic background in one of the classical languages would also be desirable.

6. The Fine Arts. This field offers opportunity for development in an important area of general education which can contribute much toward individual growth.

7. Other Subjects. None of the foregoing statements should be interpreted as meaning that other subjects—agriculture, commercial subjects, home economics, industrial arts, speech, etc.—should be avoided by the student who is planning to attend college. Such subjects, when properly studied, contribute materially to the educational growth of the individual and prepare him for continued study as well as for the more general activities of living.

It is recognized that the background essential to satisfactory study at the college level may be acquired informally as well as through the more usual, and generally more satisfactory, method of high school attendance. It is essential, therefore, that means be provided for the proper evaluation of such informal experience as a basis for admission to institutions of higher learning.

In accordance with the foregoing principles, students may be admitted to the State University of Iowa, the Iowa State College of Agriculture and Mechanic Arts, and the Iowa State Teachers College, as follows:

Specific Requirements

1. *Graduates of approved Iowa high schools.* Admission will be granted upon formal application and

certification of graduation from an approved high school, such certification to include a complete, official statement of the applicant's high school record. Specific subjects may be required for admission to certain curricula.

2. *Graduates of high schools in other states.* Requirements are the same as in "1" above except that non-Iowa students must have satisfactory scholarship records and be otherwise acceptable. Additional measures of competence to undertake college work may be required.

3. *Graduates of unaccredited high schools.* Admission will be granted upon demonstration of competence to undertake college work, if the student is otherwise acceptable.

4. *Applicants who are not high school graduates.* Applicants who are at least seventeen years of age and are otherwise acceptable may be admitted to college curricula upon demonstration of competence to undertake college work. Methods used in the three state institutions for determining general competence will be equivalent, and a student who has demonstrated general competence at one institution will be acceptable at all three institutions. Evidence of specific competence for admission to a given curriculum may be required.

5. *Special students.* Mature students who do not wish to enroll in a curriculum and who do not meet the prescribed entrance requirements may be admitted as special students for study of those courses which they may be prepared to undertake. As a basis for admission, evidence of previous educational accomplishments and approval of university or college officials may be required.

Special Note

It is understood that requirements in algebra and plane geometry, as at present specified for admission to certain curricula in the three state institutions, shall continue.

It is further understood that the Committee on Secondary School and College Relations must approve:

1. All changes in specific entrance requirements.
2. The methods used in testing general competence to undertake college work.

RULES FOR ADMISSION
STATE UNIVERSITY OF IOWA
IOWA STATE COLLEGE

Nonresident Students—Definition—Tuition.

1. Persons Subject to Nonresident Fee. Every nonresident, unless he is registered in the Summer Session, the Saturday Class Session, for Correspondence Courses, or in the Graduate College, is required to pay the nonresident tuition fee fixed by the State Board of Education for the work for which he is registering. A student who is required to pay the nonresident fee for a particular semester will not be entitled to any rebate as a result of his subsequently becoming a resident of the state within that semester.

2. For the purpose of interpreting and applying the preceding rule:

a. Nonresident. "Nonresident" means any person who does not have a domicil in the state on the day on which classes begin for the semester for which the student is registering.

A person who has resided in Iowa less than one year next preceding the opening day of the semester for which he registers will be classified as a nonresident; but if adequate evidence is presented as will prove a present Iowa domicil for such person, resident classification will be granted.

An alien domiciled in Iowa who has not made declaration of intention of citizenship, as evidenced by first naturalization papers, shall be classified as a nonresident.

b. Domicil. "Domicil" means domicil in accordance with the principles announced by the Supreme Court of Iowa as the place with which a person has a settled connection for legal purposes, either (1) because his home is there, or (2) because it is assigned to him by law.

c. Home. "Home" means a "dwelling place of a person, distinguished from other dwelling places of that person by the intimacy of the relation between the person and the place." In determining the fact of whether a dwelling place is the home of a person, the tests set out in the comments and illustrations to §13 of the Restatement of the Law of Conflict of Laws will be used.

d. Assigned to Him by Law. "Assigned to him by law" means the domicil assigned to a minor or to a married woman because of a lack of capacity on the part of the minor or married woman to acquire a domicil of choice. The circumstances under which a minor or married woman has an assigned domicil will be determined by the rules set out in §§26 to 39, and §§144 to 151 of the Restatement of the Law of Conflict of Laws.

3. Registrar to Determine Domicil. The registrar of the State University of Iowa, under the provisions of the two preceding rules, shall decide whether or not the domicil of a particular student is such as to require him to pay the nonresident tuition fee.

4. Appeal—Review Committee. Any student who is required to pay the nonresident tuition fee may appeal from the decision of the registrar to a review committee of three appointed annually by the president of the State University of Iowa and approved by the Iowa State Board of Education. The finding of the review committee shall be final.

5. Evidence: Burden of Proof. The registrar or the review committee is authorized to require such written documents, affidavits, verifications, or other evidence as are deemed necessary to establish the domicil of a student, including proof of emancipation, adoption, award of custody, or appointment of a guardian. The burden of establishing that a student is exempt from paying the nonresident tuition fee is upon the student.

RULES FOR ADMISSION
STATE UNIVERSITY OF IOWA
COLLEGE OF COMMERCE

College of Commerce. Admission Procedures and Requirements — Requirements for Bachelor of Science in Commerce.

1. Admission Procedure.

a. Applicants for admission to the College of Commerce must file formal application for admission with the registrar.

b. Applicants should file complete transcripts of all previous college training with the registrar

(does not apply to students who have had precommerce training at the State University of Iowa).

c. The office of the registrar will check the credentials of the applicant against the admission requirements of the college and accept or reject applicants accordingly.

d. Doubtful cases will be referred by the registrar to the dean of the College of Commerce for recommendation.

e. The registrar will make periodic reports regarding the number of students admitted to the dean of the College of Commerce.

f. To avoid unduly penalizing applicants, who delayed choice of commerce objective until after completion of considerable training in Liberal Arts, conditional or provisional admission will be granted, upon petition, to students who are unable to satisfy certain of the specific admission requirements. No student granted conditional admission can qualify for the B.S.C. degree until all conditions have been removed. All conditional admissions must have the approval of the dean of the College of Commerce.

2. Admission Requirements.

a. The applicant must have completed a minimum of 2 full years of work (comprising not less than 56 semester hours) in an approved college of arts and sciences.

b. These 56 hours must include:

1. Communication Skills, or for the transfer student its equivalent as defined by the College of Liberal Arts. For the typical student, this will require one year of study amounting to	8 sem. hrs.
2. Mathematics Skills, or for the transfer student its equivalent as defined by the College of Liberal Arts. To meet this requirement, few students will need to spend more than	2 sem. hrs.
3. Literature Core Course, or for the transfer student its equivalent as defined by the College of Liberal Arts	8 sem. hrs.
4. Either one of the following two core courses: (Note: The precommerce student is advised to take both if possible since the course not taken as a specific admission requirement must be completed as a degree requirement).	
Natural Science Core Course, or for the transfer student its equivalent as defined by the College of Liberal Arts	8 sem. hrs.
Historical Cultural Core Course, or for the transfer student its equivalent as defined by the College of Liberal Arts	8 sem. hrs.
5. Principles of Economics	6 sem. hrs.
Total Required	32 sem. hrs.

Note: The remaining semester hours may include courses elected from the offering of the College of Arts and Science in which the precommerce training is completed or any courses which are required by that college of its first and second year students. It is strongly recommended that students include as part of their precommerce training the following courses which are not specifically required for admission:

1st year College Mathematics	8 s.h.
Principles of Accounting	6 s.h.
Introduction to Business and Economics	6 s.h.

c. Scholarship. An applicant new to the university must have attained a grade point average of not less than 2.0 on all college work undertaken. Applicants who have not achieved this level of scholarship may be considered on an examination basis. Students who completed precommerce training in this university will be scholastically eligible for admission to the College of Commerce if in good standing scholastically in the College of Liberal Arts.

STATE UNIVERSITY OF IOWA—COLLEGE OF LAW RULES FOR ADMISSION

(as adopted by the Iowa State Board of Education, March 7, 1952)

College of Law—Rules for Admission. All previous actions concerning admission to the College of Law at the State University of Iowa were rescinded and, in lieu thereof, the following rules of admission were adopted subject to approval by the Attorney General of Iowa:

Admission Requirements

All students seeking to register for the first time in any college of the State University of Iowa must secure a formal admission statement from the Office of the Director of Admissions and Registrar. All communications regarding admission should be addressed to: The Registrar, State University of Iowa, Iowa City, Iowa.

Applicants for admission to be accepted must present a C or 2.0 average on all college work attempted. A minimum of three years of work in an accredited college of liberal arts must be completed prior to admission to the College of Law. Prospective students are urged to complete the requirements for a bachelor's degree prior to entrance or to complete the requirements on a Combined Liberal Arts-Law curriculum so that the Bachelor of Arts can be granted after the successful completion of the first year of law.

Graduate students, with the approval of the deans of the Graduate College and of the College of Law, may enroll for certain courses in the College of Law. Undergraduate students in the College of Liberal Arts may not enroll for courses in the College of Law except under the combined course.

Requests for the current announcement of the College of Law, should be addressed to the Dean, College of Law, State University of Iowa, Iowa City, Iowa.

Combined Liberal Arts and Law Course

This is designed to enable students to shorten by one academic year the seven-year period usually required for collegiate and professional education.

Students who have completed three years in the College of Liberal Arts with the required scholarship may register as first-year students in the College of Law and if they have properly chosen their courses in the College of Liberal Arts may count a full year of law, or thirty hours of law credit, in fulfillment of the requirements for the degree of Bachelor of Arts.

The privilege of a combined course is open on the same terms to the students of many colleges other than the College of Liberal Arts of the State University of Iowa. Timely inquiry of his college should be made by the prospective law student to find out whether the combined course will be available to him. The combined course is not a prerequisite for admission to the College of Law but a degree in arts or science is a prerequisite for the degree of Juris Doctor.

Advanced Standing

Students who transfer courses from other law schools and who wish to be candidates for degrees at the State University of Iowa must have satisfied admission requirements at this university at the time of admission to the other school.

The established rule of the College of Law is to accept not to exceed one year of law credit for work done in other schools. The acceptance of a candidate for advanced standing is discretionary. Credit will not be given for unsatisfactory though passing work.

STATE UNIVERSITY OF IOWA
COLLEGE OF DENTISTRY
RULES FOR ADMISSION
(as adopted by the Iowa State Board of Education, March 7, 1952)

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. Address all inquiries regarding admission to the Director of Admissions and Registrar, State University of Iowa. The completed application with credentials must be in the Office of the registrar by April 1.

College credits. For the present, the college work outlined below will suffice to meet the minimal academic requirements for admission to the State University of Iowa, College of Dentistry. Each applicant must have on file in the Office of the Registrar official transcripts which show the satisfactory completion of a high school curriculum or the equivalent and the completion in an accredited college of liberal arts of two full years of work comprising not less than sixty semester hours exclusive of credits in Military Science and Tactics and Physical Education, and including the required courses listed below. The quality of the complete scholastic record must be satisfactory as determined by the University Registrar.

1. English, one year.

2. Biology, one year, of which at least half shall consist of laboratory work. This requirement may be satisfied by a course in either general biology or zoology, or a course half in zoology and half in botany (not in botany alone.) In all cases, one-half of the credit must be for laboratory work. The biology work should emphasize the great generalizations of biology.

3. Physics, one year, of which at least one-fourth must be for laboratory work.

4. General chemistry, one year, at least one-fourth of which must be for laboratory work.

5. Organic chemistry, one-half year, at least one-fourth of which must be laboratory work.

6. Electives, enough additional liberal arts courses to make a total of 2 full years or 60 semester hours. These electives should give the student a well-rounded educational background.

Scholarship. To be considered by the Admissions Committee of the College of Dentistry an applicant must have obtained a grade point average of not less than 2.2 on all academic work undertaken and an average of not less than 2.2 on the required sciences. The grade point average of 2.2 is based on the State University of Iowa marking system in which the grade of A is equivalent to 4 points. In computing averages all work attempted is included.

General basis for admission. Fulfillment of the specific requirements for admission listed does not insure admission to the College of Dentistry. The Admissions Committee will select the applicants who in their judgment appear to be best qualified for the study and practice of Dentistry.

Since the available places in the freshman class of the College of Dentistry are limited, preference will be given to applicants who are residents of Iowa under the University regulations on residence as determined by the University Registrar.

Required dental aptitude tests. 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 examinations will be $10.00 and this fee should not be paid until the application for the tests is completed. The single fee of $10.00 will entitle the applicant to request that his scores be sent to not more than five dental schools. Applicants are encouraged to submit applications early so that the test may be completed in October, and in every instance not later than in March.

Deposit by accepted applicant. Accepted applicants are required to make a deposit of $25 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.

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.

STATE UNIVERSITY OF IOWA
COLLEGE OF MEDICINE
RULES FOR ADMISSION
(as adopted by the Iowa State Board of Education, March 7, 1952)

College of Medicine. The Board voted to rescind all previous actions concerning admission to the College of Medicine at the State University of Iowa and to substitute therefor the following rules of admission:

The completion of a four-year course in a college of arts or science, provided the required subjects

listed below have been included, is strongly recommended and students having the bachelor's degree will be preferred.

General basis for admission. Fulfillment of the specific requirements for admission listed below does not insure admission to the College of Medicine. From the applicants meeting the specific requirements the admissions committee of the College of Medicine will select those applicants who in their judgment appear to be best qualified to the study and practice of medicine.

Students planning to study medicine should bear in mind that the college work is required because in addition to the prerequisite sciences it offers an opportunity to secure a well-rounded education which is of special importance to those entering the medical profession. Students are therefore urged to take courses in mathematics, history, psychology, economics, philosophy and foreign languages. Of the latter, Latin and Greek are not only of cultural value, but afford valuable practical foundations for scientific and medical expression.

Application for admission. Address all inquiries regarding admission to the Office of the Registrar, State University of Iowa. All applications with credentials should be forwarded to the Registrar as soon as possible after two years of the college course have been completed. The Registrar will publish due notice as to the final date for acceptance of applications.

A fee of $5.00 for the evaluation of credentials must accompany the application of all applicants not previously matriculated in the State University of Iowa.

Deposit for 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. If he fails to make the payment within the time specified the applicant forfeits his place in the entering class.

Age. Applications from those who are more than 30 years of age will be considered only under exceptional circumstances.

Secondary school credit. The applicant should have graduated from an approved high school. See Admission to the University.

College credits. For the present, the college work as outlined below will suffice to meet the minimal academic requirements for admission to this College of Medicine.

Applicants who have completed the required Liberal Arts courses five or more years prior to seeking admission to this College of Medicine will be considered by the Admissions Committee only under exceptional conditions.

The college curriculum must include at least three years (ninety semester hours exclusive of credit in military science and tactics and physical education) in an approved college of arts and sciences.

These ninety semester hours must include:

1. Communication Skills and Literature. Applicants must have demonstrated satisfactory accomplishments in Communication Skills according to the requirements of the College of Liberal Arts and in addition must have received eight semester hours of credit in literature. Applicants from 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 plus six semester hours of credit in college literature.

2. Sociology, six semester hours. An equivalent amount of acceptable credit in cultural anthropology may be accepted as meeting this requirement.

3. Physics, eight semester hours, of which at least two semester hours must be for laboratory work. Where possible biophysics should receive special emphasis.

4. Chemistry, a total of sixteen semester hours, including a minimum of eight semester hours of inorganic chemistry, at least twenty-five per cent of which must be laboratory hours; and eight semester hours of organic chemistry, of which at least twenty-five per cent must be laboratory hours. The carbohydrates, lipids, proteins, purines and pyrimidines should have more attention than is usually given them in a course in general organic chemistry; a specialized part of the course for premedical students should be devoted to these substances. Courses in quantitative analysis and physical chemistry are desirable. For each hour of college credit granted for chemistry taken in any school except an approved college, the student must present an additional hour in either quantitative analysis or physical chemistry.

5. Biology, eight semester hours, of which at least four hours shall consist of laboratory work. This requirement may be satisfied by a course of eight semester hours in either general biology, or zoology, or a course of four hours each in zoology and botany (not by botany alone) but in all cases one-half the credit must be for laboratory work. The biology work should emphasize the great generalizations of biology. Courses in physiology, hygiene and sanitation, entomology, bacteriology, histology and similar subjects covered in the medical curriculum will not be accepted as part of the premedical requirement in biology. If a student's personal interests lead him to take additional work in zoology, courses in comparative anatomy and genetics are strongly recommended.

6. Vertebrate embryology, four semester hours, which must include laboratory work.

7. Electives, enough additional liberal arts courses to make a total of three years, or ninety semester hours, not including credit for required military science and tactics and physical education. In the selection of electives the student may be guided by his own chief interests and these can well be in any field, scientific or otherwise, but they should provide him an opportunity to demonstrate his real ability and at the same time give him a well-rounded broad education.

Scholarship. To be considered by the Admissions Committee of the College of Medicine, an applicant must have attained a grade point average of not less than 2.5 upon all collegiate work undertaken and upon the required sciences as listed above taken as a separate unit. The grade point average of 2.5 is based upon the State University of Iowa four-point marking system in which the grade A is equivalent to 4 points. Its equivalent in other marking systems will be determined by the Office of the Registrar and the Committee on Admissions

to the College of Medicine. In determining the equivalent both the marking system and the scholarship requirements of the university or college wherein the work was accomplished will be taken into consideration, and all courses attempted will be included in the computation. Since the available places are limited to 120 beginning students, all other considerations being equal, preference will be given to the applicants having the highest scholastic standing who are residents of Iowa, or who are sons or daughters of graduates of the University.

Aptitude test. Applicants for admission are required to take the Medical College Admissions Test which is administered for the Association of American Medical Colleges by the Educational Testing Service, P. O. Box 592, Princeton, New Jersey.

Physical examination. Not later than a date to be specified by the Admission Officer, all applicants must secure from the University Health Service a certificate that they have satisfactorily passed their physical examination including an X-ray film of the chest and successful vaccination against smallpox. Appointments for the above examination will be made only after credentials have been reviewed by the registrar and must be made two weeks in advance. Address the Dean, College of Medicine, regarding the time and place for the physical examination.

Admission to advanced standing. If their work preparatory to entering the medical curriculum complies with the entrance requirements of this college, students from other approved medical colleges may be admitted to advanced standing according to the following conditions:

1. Only applicants of high scholastic showing will be considered.

2. They must present certificates showing that they have satisfactorily completed courses equivalent to those already pursued by the class into which they wish to enter.

3. The Committee on Admission to Advanced Standing will decide in each case whether examinations in the various subjects will be required.

4. Applications will be considered only upon receipt of a statement from the dean or registrar of the college from which the applicant comes, showing the actual amount of time the student has spent in the study of medicine, the courses taken, and the grades received, together with a statement of the work preparatory to entering upon the course in medicine.

No advanced standing will be granted to students from other than approved medical schools. Students will be granted subject credit upon recommendation of the head of the department concerned, for work taken in other than medical schools.

Unclassified students. Applicants for admission to the College of Medicine who are not candidates for a degree but who desire to register to special subjects will be admitted to any lecture or laboratory course only upon complying with all the regular requirements for admission to such course or by action of the faculty upon recommendation of the professor in charge of the course. The time spent in such special work will not be counted as a part of the four years required for the degree of Doctor of Medicine.

IOWA STATE TEACHERS COLLEGE
RULES FOR ADMISSION
(as adopted by the Iowa State Board of Education, March 7, 1952)

I. Admission Procedures

A. Applying for Admission and Health Record—Every applicant must make formal application for admission and submit a health record signed by a physician. A card to be used in requesting blanks for application and health record appears on page —— of this bulletin. [See Catalogue]

B. Submitting of High School Record—Every applicant must have his high school principal or the superintendent of schools send to the registrar a certificate of high school credits. A certificate should be furnished from each high school attended unless the high school from which the student was graduated furnishes a complete listing of all high school credits. The date of graduation must be noted on the certificate. These certificates should be mailed several weeks before the time of enrollment. The high school principal or the superintendent will ordinarily have the blanks for this certification; but out-of-state students may need to secure the proper forms by writing the Registrar of this college.

C. Submitting transcripts of college records—In addition to the above, a student who has attended other colleges shall have sent to the registrar a transcript of his record at each college attended. These should be mailed to the registrar a month or more before the time of enrollment since all such records are required before an admission card can be issued.

College credit earned at other approved colleges is accepted and entered on record here. It is used in meeting the requirements for graduation *in so far as it applies to the curriculum selected by the student.* For an explanation of the college policy in regard to curriculum adjustment for transfer students, see page ——. [See Catalogue]

II. Admission Policies

As a professional school for the education of teachers, the Iowa State Teachers College recognizes an obligation to the prospective student, the public schools, and the state in considering applicants for admission. Its facilities should be made available to such individuals as appear to have a reasonable chance of meriting recommendation for a state teaching certificate upon completion of a teacher education curriculum. The college recognizes that scholarship, health, character, personality, and citizenship are essential factors in the development of a good teacher. Hence, the college bases its admissions policies upon all of these factors rather than solely upon graduation from high school. Thus, it may be necessary for the college to deny admission to an individual who does not give reasonable promise of achievement of these goals.

A. General Requirements for All Students—The college puts its admission policy into effect by following the scholarship standards listed below, by a review of the health certificate by the College Health Service, and by a study of personality and character based on available information.

B. Scholastic requirements for Admission as an Undergraduate

1. An applicant who is a graduate of an APPROVED high school

a. who ranked in the *upper half* of his graduating class is admitted on the basis of his high school record. The experience of this college has demonstrated that such students are generally successful in college.

b. who ranked in the *lower half* of his graduating class must submit evidence that will convince the admissions committee that he has a reasonable chance of success in college and in the teaching profession in spite of his below-average scholarship in high school. This commonly takes the form of scores on standardized tests and statements from school officials. Frequently a personal interview is requested.

2. An Applicant Who Is a Graduate of an UNAPPROVED High School—May be admitted by demonstrating through standardized tests and statements of school officials or faculty members of this college competence to do college work.

3. An Applicant Who Is Not a High School Graduate—May be admitted by demonstrating through standardized tests and statements of school officials or faculty members of this college his competence to do college work. This provision is made in recognition that the background essential to satisfactory study at the college level may be acquired informally as well as through the usual and generally more satisfactory method of high school attendance. In addition, an occasional student with unusual ability will reach a stage of physical, mental, and social maturity such that his educational needs will be more readily cared for by the college even though he has not formally completed the requirement for high school graduation. He must be at least seventeen years of age.

4. An Applicant Who Has Taken Work at Another College—Will be admitted if he has an average or better than average scholarship record in the college previously attended unless he has been suspended.

C. Scholastic Requirements for Graduate Students—A graduate of a college or university accredited by the American Association of Colleges for Teacher Education or by the North Central Association of Colleges and Secondary Schools or a corresponding regional agency will be granted admission to graduate study if his application for admission has been approved by the Registrar. A graduate of a college or university that is not accredited may, in certain cases, be granted conditional admission. For a more detailed description of the policies and procedures of admission to graduate study see page —— of this catalogue. [See Catalogue]

D. Scholastic Requirements for *Special* Students —A person who does not wish to become a candidate for a diploma or degree, and who does not meet the entrance requirements, MAY be admitted as a special student to pursue studies which he is believed competent to undertake. Evidence of adequate educational accomplishment and approval of the Dean of the Faculty are required.

Upon the recommendation of the Faculty Committee the foregoing Statement of Admissions Policies, to be included in the January, 1952, catalogue of the Iowa State Teachers College, was approved and adopted.

EMPLOYMENT SECURITY COMMISSION

Rule I—Cash Value of Board and Room. Section 96.19(13) of the Act provides that "Wages means all remuneration payable for personal services, including commissions and bonuses and the cash value of all remuneration payable in any medium other than cash. The reasonable cash value of remuneration payable in any medium other than cash, shall be estimated and determined in accordance with rules prescribed by the commission."

The commission accordingly prescribes:

(a) If board, lodging, or any other payment in kind, considered as payment for services performed by a worker, is in addition to or in lieu of (rather than a deduction from) money wages, the commission shall determine or approve the cash value of such payment in kind, and the employer shall use these cash values in computing contributions due under the law.

(b) Where a cash value of board and lodging furnished a worker is agreed upon in any contract of hire, the amount so agreed upon shall, if more than the rates prescribed herein, be deemed the value of such board and lodging.

(c) Unless and until in a given case a rate for board and lodging is determined by the commission, board and lodging furnished in addition to money wages shall be deemed to have not less than the following values:

Meals per week	$5.00
Meals per day	1.00
Meals per meal:	
Breakfast	.25
Dinner	.35
Supper	.40
Lodging per week	3.00
Lodging per day	.50

Rule 2—Establishing the Value of a Truck Driver's Personal Services in Cases Where He Furnishes His Own Truck. The wages of a truck driver who furnishes his own truck to be used in his employer's business, and whose remuneration includes wages for personal services as well as the cost and operation and the rental value of his truck, shall, in the absence of an agreement be determined as follows:

The value of that part of the total remuneration received which is to be considered wages for personal services, shall in no event be less than the prevailing wage scale in the locality where the truck driver has his base of operations for similar services of a truck driver operating the same size and type of truck.

If there is no prevailing wage in the locality in which the truck driver has his base of operations, the wages of a truck driver shall be 55% of the total remuneration received from his employer when using a truck having a load capacity of 2 tons or less, 50% of the total remuneration received from his employer when using a truck having a load capacity of over 2 tons and not more than 3½ tons; and 40% of the total remuneration received from his employer when using a truck having a load capacity of over 3½ tons.

If the commission finds upon a showing made before it by interested parties, that the determination of the wages of such a truck driver on the basis of the percentages of the total remuneration received, as above provided, would be unreasonable or arbitrary, then the commission may set by special rule the value of the wages of the truck driver or truck drivers involved in the particular case.

RULES ON APPEAL PROCEDURE—(RULES 3, 4 AND 5)

Section 96.6(6) of the Iowa Employment Security Law provides, among other things, that:

"The manner in which disputed claims shall be presented, the reports thereon required from the claimant and from employers, and the conduct of hearings and appeals shall be in accordance with rules prescribed by the commission for determining the rights of the parties, whether or not such rules conform to common law or statutory rules of evidence and other technical rules of procedure . . ."

The commission accordingly prescribes:

Rule 3—Appeals and Appeal Tribunals. A. The presentation of appealed claims. (1) A party appealing from a decision or order of a deputy shall file a notice of appeal with the Iowa Employment Security Commission at the administrative office in Des Moines, or at any public employment service office.

(2) Upon the scheduling of a hearing on an appeal, notices of hearing shall be mailed to claimants and the parties interested in the decisions or order of the deputy which is being appealed at least 7 days before the date of hearing specifying the place and time of hearing.

B. Disqualifications of members of appeal tribunals. (1) No member of an appeal tribunal shall participate in the hearing of any appeal in which he has an interest. Challenges to the interest of any member of an appeal tribunal shall be heard and decided by the commission.

C. Hearing of appeal. (1) All hearings shall be conducted informally in such manner as to ascertain the substantial rights of the parties. All issues relevant to the appeal shall be considered and passed upon. The claimant and any other party to an appeal before an appeal tribunal may present such evidence as may be pertinent. Where a party appears in person, the members or member of an appeal tribunal shall examine such party and his witnesses, if any, and may cross-examine the witnesses of any opposing parties. The appeal tribunal, with notice to the parties of the time and place thereof, may take such additional evidence as it deems necessary.

(2) The parties to an appeal, with the consent of the appeal tribunal, may stipulate the facts involved in writing. The appeal tribunal may decide the appeal on the basis of such stipulation, or, in its discretion, may set the appeal down for hearing and take such further evidence as it deems necessary to enable it to determine the appeal.

(3) The members or member of appeal tribunals, during the conduct of any hearing, may indicate to the reporter portions of evidence which they wish transcribed to aid them in preparing their findings of fact and decision.

D. Adjournments of hearings. (1) The chairmen of the appeal tribunals shall use their best judgment as to when adjournments of a hearing shall be granted in order to secure all the evidence that is necessary and to be fair to the parties.

(2) If either party fails to appear at the first hearing, the appeal tribunal may adjourn the hearing to a later date, or, if a decision is made, may reopen the same within 10 days upon good cause being shown.

E. The determination of appeals. (1) Following the conclusion of hearing of an appeal the appeal tribunal shall, within 7 days, announce its findings of fact, decision with respect to the appeal, and the reasons therefor, provided that the commission may, upon proper showing by the appeal tribunal, extend this time. The decision shall be in writing, signed by the members of the appeal tribunal, and filed with the commission.

(2) If a decision of an appeal tribunal is not unanimous, the decision of the majority shall control. The minority may file a dissent from such decision setting forth the reasons why it fails to agree with the majority.

(3) Copies of all decisions and the reasons therefor shall be mailed by the appeal tribunal to the claimant, to all other parties to the appeal, and to the deputy.

Rule 4—Appeals to the Commission. A. The presentation of an appeal to the commission. (1) A party appealing from a decision of an appeal tribunal shall file a notice of appeal with the Iowa Employment Security Commission at the administrative office in Des Moines or at any public employment office.

(2) Upon the scheduling of a hearing on an appeal, notices of hearing shall be mailed at least 7 days before the date of hearing, specifying the place and time of hearing, to the claimant and to all other parties interested in the decision of the appeal tribunal which is being appealed.

B. Hearing of appeals. (1) Except as provided in rule 4 (D) for the hearing of appeals removed to the commission from an appeal tribunal, all appeals to the commission may be heard upon evidence in the record made before the appeal tribunal, or the commission, to enable it to determine an appeal, may direct the taking of additional evidence before it.

(2) In the hearing of an appeal on the record, the commission may limit the parties to oral argument, or the filing of written argument, or both. If, in the discretion of the commission, additional evidence is necessary to enable it to determine the appeal, the parties shall be notified by the Iowa Employment Security Commission as provided in rule 4 (A) (2) of the time and place such evidence

shall be taken. Any party to any proceeding in which testimony is taken may present such evidence as may be pertinent to the issue on which the commission directed the taking of evidence.

(3) The commission, in its discretion, may remand any claim or any issue involved in a claim to an appeal tribunal for the taking of such additional evidence as the commission may deem necessary. Such testimony shall be taken by the appeal tribunal in the manner prescribed for the conduct of hearings on appeals before appeal tribunals. Upon the completion of the taking of evidence by an appeal tribunal pursuant to a direction of the commission, the claim or the issue involved in such claim shall be returned to the commission for its decision thereon.

C. The hearing of appeals by the commission on its own motion. (1) Within 10 days following a decision by an appeal tribunal, and in the absence of the filing, by any of the parties to the decision of the appeal tribunal, of a notice of appeal to the commission as provided for in rule 4 (A), the commission, on its own motion, may order the parties to appear before it for a hearing on the claim or any issue involved therein.

(2) Such hearing shall be held only after 7 days' notice mailed to the parties to the decision of the appeal tribunal, and shall be heard in the manner prescribed in rule 4 (B), for the hearing of appeals by the commission.

D. The hearing of appeals by the commission on cases ordered removed to it from any appeal tribunal. (1) The proceeding on any claim before an appeal tribunal ordered by the commission to be removed to it shall be presented, heard and decided by the commission in the manner prescribed in rule 3 (C), (D) and (E) for the hearing of claims before an appeal tribunal.

E. The determination of appeals. (1) Following the conclusion of a hearing on an appeal, the Iowa Employment Security Commission shall announce its findings of facts and decision with respect to the appeal. The decision shall be in writing, signed by the members of the commission who heard the appeal and shall be duly filed in the offices of the commission. It shall set forth the findings of fact of the commission with respect to the matters appealed and its decision.

(2) If a decision of the commission is not unanimous, the decision of the majority shall control. The minority may file a dissent from such decision setting forth the reasons why it fails to agree with the majority.

(3) Copies of all findings and decisions shall be mailed by the commission to the claimant and to the other parties to the appeal before the commission.

Rule 5—General Rules for Both Appeal Stages. A. Payment of witnesses. (1) Witnesses subpoenaed for any hearing before any appeal tribunal or the commission shall be paid witness and mileage fees by the Iowa Employment Security Commission in accordance with the following schedule: Witnesses shall receive for each day's attendance $2; and in all cases 5c per mile for each mile actually traveled.

B. Orders for supplying information from the records of the commission. (1) Orders for supplying information from the records of the Iowa Employment Security Commission to a claimant or his representative to the extent necessary for the proper presentation of a claim shall issue only upon application therefor.

C. Representation before appeal tribunals and the commission. (1) Any individual may appear for himself in any proceeding before any appeal tribunal and the commission. Any partnership may be represented by any of its members or a duly authorized representative. Any corporation or association may be represented by an officer or a duly authorized representative.

(2) Any party may appear by an attorney at law or his duly authorized agent.

D. Inspection of decisions of appeal tribunals and the commission. (1) Decisions of appeal tribunals and the commission shall be kept on file at the administrative office of the Iowa Employment Security Commission at Des Moines, Iowa, and shall be open for inspection.

Rule 7—Rule Establishing the Manner in Which Benefits Shall be Charged Against the Accounts of Several Employers for Whom an Individual Performed Services in Employment in the Same Calendar Quarter. Section 96.7(3, a) of the Iowa Employment Security Law provides that: ". . . The commission shall by general rules prescribe the manner in which benefits shall be charged against the accounts of several employers for whom an individual performed employment during the same calender quarter."

The commission accordingly prescribes: Where an individual has been employed by two or more employers during the same period, benefits payable to such individual by reason of such employment shall be charged against the accounts of such employers, against whose accounts the maximum charges hereunder have not previously been made, in accordance with the following:

When wage records filed with the commission by employers show that the individual has been employed by two or more employers during the same calendar quarter, but wage records do not indicate that employment within the quarter has been consecutive, then the benefits paid to such eligible individual shall be apportioned and charged against the accounts of such employers in direct ratio to the wage credits established on the basis of the wages earned by such individual in insured work for such calendar quarter. The method of apportionment for charge-back purposes shall be on the basis of the ratio of wage credits earned by such individual in insured work for such employers in such calendar quarter or quarters bears to the ratio of total wage credits earned by such individual in insured work from all such employers in such calendar quarter or quarters.

Regulation 6—Records to Be Kept by the Employer. Section 96.11(7) provides that: "Each employing unit shall keep true and accurate work records, containing such information as the commission may prescribe."

In compliance with the above provision the commission prescribes that the following information shall be kept:

A. 1. Each employing unit having employment performed for it shall maintain records to show the information hereinafter indicated. Such records shall be kept in such form and manner that it will be possible from an inspection thereof to obtain the facts necessary to determine the eligibility of each employee as to his rights to benefits.

2. Such records shall be open to inspection and be subject to be copied by the commission and its authorized representatives at any reasonable time. Such records shall be kept for a period of five years after the calendar year in which the remuneration to which they relate was paid, or if not paid was due.

B. Such records shall show with respect to each employee unless the commission has ruled that his services do not constitute employment:

1. Name of worker.

2. Social security account number.

3. Date on which employee was hired, rehired, or returned to work after a temporary layoff, and the date separated from work and the reason therefor.

4. Schduled hours except for workers without a fixed schedule of hours, such as those working outside of the employer's establishment in such a manner that the employer has no definite knowledge of their working hours.

5. Total wages paid for employment in each pay period and the date of payment. For all pay periods ending in each quarter show separately:

(a) (1) Money wages.

(2) The cash value of other remuneration.

(b) Any special payment for services such as wages in lieu of notice, bonuses, gifts, prizes, show separately:

(1) Money payments.

(2) Other remuneration and the nature of such payments.

(c) Amounts paid to employees as allowance or reimbursement for traveling and other business expenses, and the amounts of such expenditures actually incurred and accounted for by him.

6. The state or states in which his services are performed; and if any of such services are performed outside of this state and are not incidental to the service within the state, his base of operations (or if there is no base of operations then the place from which such services are directed or controlled) and his residence (by state), and the name of the county in Iowa in which services were performed.

7. When the pay period covers services performed both in employment and in excluded work, show the hours and wages for employment under this Act and also hours and wages for excluded work.

8. For determining the worker's eligibility for partial benefits:

(a) Wages earned by weeks as provided for in regulation 201-C (2).

(b) Whether any week was in fact a week of less than full-time work.

(c) Time lost, if any, by each worker due to his unavailability for work showing days and weeks in which such loss of time occurred.

C. Such records should show the total number of employees who performed service during each day.

Regulation 7—Reports. Section 96.11(7) provides that: ". . . The commission may require from any employing unit any sworn or unsworn reports, with respect to persons employed by it, which the commission deems necessary for the effective administration of this chapter . . ."

The commission accordingly prescribes:

A. Each employing unit shall make such reports at such times as the commission may require, and shall comply with the instructions printed upon any report form issued by the commission pertaining to the preparation and return of such report.

B. Any individual or employing unit, not already an employer, who fulfills the conditions with respect to becoming an employer, shall immediately give notice to the commission of that fact. He shall set forth in such notice his name and address and the name and address of the business.

C. Any employer who terminates his business for any reason whatsoever, or transfers or sells all or a substantial part of the assets of his organization, trade or business to another, or changes the trade name of such business or address thereof, shall, within 10 days after such termination, transfer, or change of name or address, give notice in writing to the commission of that fact. He shall set forth in such notice the former name and address of the business, the new name and address, the name of any new owner, and his own name and present address.

Regulation 8—Definition of Wages for Employment During a Calendar Quarter. Unless the context otherwise requires, terms used in rules, regulations, interpretations, forms, and other official pronouncements issued by the commission shall have the following meanings:

A. Wages paid include both wages actually received by the worker and wages constructively paid. Wages are constructively paid when they are credited to the account of or set apart for a worker without any substantial restriction as to the time or manner of payment or conditions upon which payment is to be made and must be made available to him so that they may be drawn upon by him at any time, and their payment brought within his own control and disposition, although not then actually reduced to possession.

B. Wages payable means wages earned, including wages earned and paid as well as wages earned and unpaid. [See section 96.19(10, a and b)]

Regulation 12-A—Identification of Workers Covered by the Iowa Employment Security Law. 1. Each employer shall ascertain the federal social security account number of each worker employed by him in employment subject to the Iowa Employment Security Law.

2. The employer shall report the worker's federal social security account number in making any report required by the Iowa Employment Security Commission with respect to the worker.

3. If any employer has in his employ a worker engaged in employment who does not have an account number, such employer shall request the worker to show him a receipt issued by an office of

the social security board acknowledging that the worker has filed an application for an account number. The receipt shall be retained by the worker. In making any report required by the Iowa Employment Security Commission with respect to such a worker, the employer shall report the date of issue of the receipt, its termination date, the address of the issuing office, and the name and address of the worker exactly as shown in the receipt.

4. If a worker fails to report to the employer his correct federal social security account number or fails to show the employer a receipt issued by an office of the social security board acknowledging that he has filed an application for an account number, the employer shall inform the worker that regulation 106 of the Bureau of Internal Revenue, United States Treasury Department, under the federal Insurance Contribution Act provides that:

a. Each worker shall report to every employer for whom he is engaged in employment, his federal social security account number and his name exactly as shown on the account number card issued to him by the social security board.

b. Each worker who has not secured an account number shall file an application for a federal social security account number on form SS-5 of the Treasury Department, Bureau of Internal Revenue. The application shall be filed on or before the seventh day after the date on which the worker first performs employment for wages, except that the application shall be filed on or before the date the worker leaves the employ of his employer if such date precedes such seventh day. Copies of form SS-5, "Application for a Social Security Account Number" can be secured at the field office of the social security board nearest the worker's place of employment or the local post office.

c. If, within 14 days after the date on which the worker first performs employment for wages for the employer, or on the day on which he leaves the employ of the employer, whichever is the earlier, the worker does not have a federal social security account number, and has not shown the employer a receipt issued to the worker by an office of the social security board acknowledging that he has filed an application for an account number, the worker shall furnish the employer an application on form SS-5, completely filled in and signed by the worker. If a copy of form SS-5 is not available, the worker shall furnish the employer a written statement, signed by the worker, of the date of the statement, the worker's full name, present address, date and place of birth, father's full name, mother's full name before marriage, worker's sex and color, and a statement as to whether the worker had previously filed an application on form SS-5 and, if so, the date and place of such filing. Furnishing the employer with an executed form SS-5, or statement in lieu thereof, does not relieve the worker of his obligation to make an application on form SS-5 as required in paragraph "b."

5. The employer shall inform the worker, in instances in which the information is pertinent, that in accordance with the regulation 106 of the Bureau of Internal Revenue, United States Treasury Department:

a. Any worker who has lost his federal social security account number card may secure a duplicate card by applying at the field office of the social security board nearest the worker's place of employment.

b. Any worker may have his account number changed at any time by applying to a field office of the social security board and showing good reason for a change. Any worker whose name is changed by marriage or otherwise, or who has stated incorrect information on form SS-5, should report such change or correction to a field office of the social security board. Copies of the form OAAN-7003, "Employee's Request for Change in Records," for making such reports may be obtained from any field office of the social security board or the central office of the Iowa Employment Security agency or a local employment office.

c. Any worker who has more than one social security account number shall report all numbers to the field office of the social security board nearest the worker's place of employment or to a local employment office.

6. If the worker fails to comply with the requirements enumerated under 4 above, the employer shall execute a form SS-5, "Application for a Social Security Account Number," or statement, signed by the employer setting forth as fully and as clearly as practicable the worker's full name, his present or last known address, date and place of birth, father's full name, mother's full name before marriage, the worker's sex and color, and a statement as to whether an application for an account number has previously been filed by the worker, and if so, the date and place of such filing. This statement or the executed form SS-5 signed by the employer, shall be attached to any report required by the Iowa Employment Security Commission with respect to such a worker.

Regulation 20—Contributions by Employers. Section 96.7(1, a) of the Iowa Employment Security Law provides that: ". . . contributions shall become due and be paid to the commission for the fund at such time and in such manner as the commission may prescribe . . ."

The commission accordingly prescribes:

A. Contributions shall become due and be payable quarterly on the last day of the month next following the calendar quarter for which the contributions have accrued. Contributions with respect to the calendar year 1936 became due and payable on April 30, 1937. Provided that if the commission finds that the collection of any contributions from a particular employer will be jeopardized by delay they may declare such contributions due and payable as of the date of the finding.

B. Upon written request filed with the commission before the due date of any contribution, the commission may, for good cause shown, grant an extension in writing of the time for payment of such contribution and the due date, but (1) no extension shall exceed thirty days, and (2) no extension shall postpone payment beyond the last day for filing tax returns under the federal Unemployment Tax Act. If an employer who has been granted an extension fails to pay his contribution on or before the termination of the period of such

extension, interest shall be payable from the original due date as if no extension had been granted.

C. The first contribution payment of any employing unit which elects, with the written approval of such election by the commission, to become an employer, or to have nonsubject services performed for it deemed employment, shall become due and payable on the last day of the month next following the close of the calendar quarter in which the conditions of becoming an employer by election are satisfied, and shall include contributions with respect to all wages paid for employment occurring on and after the date stated in such approval (as of which such employing unit becomes an employer), up to and including the calendar quarter in which the conditions of becoming an employer by election are satisfied.

D. The first contribution payment of an employer who becomes newly liable for contributions in any year because of employment performed for him within such year or because of employment on his work in his usual trade, occupation, profession or business performed for a contractor or subcontractor shall become due and payable on the last day of the month next following that quarter wherein occurred the 15th calendar week, during the calendar year within which a total of eight or more workers were employed on any one day. The first payment of such an employer becoming liable in the course of a calendar year shall include contributions with respect to all wages paid for employment from the first day of the calendar year.

E. The first contribution payment of an employer who becomes newly liable for contributions in any year in any other manner shall become due and be payable on the last day of the month next following the quarter wherein such individual or employing unit became an employer. The first payment of such an employer shall include contributions with respect to all wages paid for employment for such individual or employing unit since the first day of the calendar year.

Regulation 29—Accrual of Interest. Section 96.14(1) provides, among other things, that: ". . . provided that the commission may prescribe fair and reasonable regulations pursuant to which such interest shall not accrue with respect to contributions required . . ."

The commission accordingly prescribes:

A. In those cases in which the commission finds that a genuine controversy exists or has existed regarding an employing unit's liability for contributions on all or a part of its employees and the case has been resolved against such employing unit, then no interest will accrue from the date of such controversy between the commission and the employing unit until thirty days after the decision of the commission requiring the payment of contributions.

B. Interest shall not accrue with respect to contributions required from an employer based upon wages for employment in those cases in which the employer's liability is based solely upon the provisions of section 96.19(6, g) of the Iowa Employment Security Law until thirty days after determination of his liability under the federal Unemployment Tax Act.

C. Interest shall not accrue in those cases where the commission finds that, as a matter of equity and good conscience, the employer should not be required to pay interest.

Regulation 33—Definition of Wages with Respect to Retirement, Sickness, Death, Etc. Funds. The term wages shall not include:

The amount of any payment made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally or for a class or classes of his employees (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), on account of (A) retirement, or (B) sickness or accident disability or (C) medical and hospitalization expenses in connection with sickness or accident disability, or (D) death, provided the employee (i) has not the option to receive, instead of provision for such death benefit, any part of such payment or, if such death benefit is insured, any part of the premiums (or contributions to premiums) paid by his employer, and (ii) has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit, or to receive a cash consideration in lieu of such benefit either upon his withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance of his employment with such employer.

Regulation 34—Employers' Payments to Persons Performing Military Services. The term wages shall not include cash payments, or the cash value of other remuneration, made voluntarily and without contractual obligation to, or in behalf of, an individual for periods during which such individual is in active service or training as a member of the national guard, or the military or naval forces of the United States, including the organized reserves.

Regulation 36—Defining "Week" as Used in Section 96.19(6, a). Section 96.19(14) defines the word "week" and provides: "'Week' means such period, or periods, of seven consecutive calendar days ending at midnight, or as the commission may by regulations prescribe."

The commission accordingly prescribes that the word "week" as used in section 96.19(6, a) refers to a calendar week and not to a flexible week.

Regulation 200—Separation Notices. A. Separation notices required when the separation is such that no disqualification is involved.

(1) Each employer shall deliver to each worker when separated from his employment with such employer permanently or for an indefinite period, or for an expected duration of seven days or more, when such separation is under conditions which, in the opinion of the employer, would not disqualify the worker from receiving benefits, a copy of "Information For Workers," form IESC 200. This notice shall be delivered to the worker at the time of separation if possible, or if such delivery be impossible or impracticable it shall be mailed to such worker's last known address.

B. Separation notices required under conditions which may disqualify a worker from receiving benefits.

(1) Whenever a worker is separated from his employment permanently or for an indefinite period,

or for an expected duration of seven days or more, for any reason defined in section 96.5 of the Iowa Employment Security Act which, in the opinion of the employer may disqualify him from receiving benefits, the employer shall within seven days after such separation notify the Iowa Employment Security Commission of such separation on form IESC 203, notice of separation. The employer shall also deliver to such worker a copy of such notice at the time of separation if possible, or if delivery is impossible or impracticable he shall mail a copy of such notice to the last known address of such worker.

C. Notice of total unemployment due to a strike, lock-out or other labor dispute.

(1) In cases of total unemployment due to a strike, lock-out or other labor dispute, the employer shall, within three days after such total unemployment, file with the Iowa Employment Security Commission, in lieu of any other notice, a notice on form IUC 215. The notice shall set forth: (a) the existence of such dispute and the approximate number of workers affected; and (b) the names of the workers ordinarily attached to the department or the establishment where unemployment is caused by a strike, lock-out or other labor dispute.

D. Mass separation notice.

(1) The term mass separation means a separation permanently or for an indefinite period for an expected duration of 7 or more days at or about the same time and for the same reason of 100 or more workers employed in a single establishment.

(2) In cases of mass separation, the employer shall file with the public employment office nearest the worker's place of employment, form IUC 214, setting forth such information as is required thereby. This form shall be filed not later than 24 hours after such separation.

Regulation 201—Claims for Benefits for Total and Partial Unemployment. A. Claims and registrations for benefits for total unemployment. (1) Any individual claiming benefits or waiting period credits for total unemployment shall report in person at the public employment office most accessible to him and shall there (a) register for work; and (b) file a claim for benefits.

(2) In order to establish eligibility for benefits or for waiting period credits for weeks of total unemployment, the claimant shall (a) continue to report in person at intervals of not less than one week on a designated day of the week, and at a particular hour of the day, when so directed, or at intervals of less than one week, and at a particular hour, when directed to do so by a representative of the Iowa Employment Security Commission, at a public employment office at which he registered for work and filed his claim for benefits; and (b) file at such office on his regular reporting day, and at a designated hour, if so directed, his continued claim for benefits.

(3) The Iowa Employment Security Commission, for reasons found to constitute good cause for any individual's inability to report to the public employment office at which he filed his claim for benefits and registered for work, may permit such individual to report to any other employment office maintained as a part of a state-controlled system of public employment offices in this state.

(4) The Iowa Employment Security Commission, for reasons found to constitute good cause for any individual's failure to appear at the time specified for reporting to the public employment office, may accept a continued claim from such individual effective as of the first day of his week of total unemployment if such continued claim is filed within seven days following the date specified for his reporting.

(5) Claims for benefits for total unemployment shall set forth (a) that the individual claims benefits; (b) that he registers for work; and (c) such other information as is required thereby. The claim for benefits for total unemployment shall constitute both the individual's registration for work and his claim for benefits, or waiting period credits.

(6) Continued claims for benefits for total unemployment shall set forth (a) that the individual continues his claim for benefits; (b) that he is totally unemployed; (c) that he registers for work; (d) that since he last registered for work he has performed no service and earned no wages, except as indicated; and (e) such other information as is required thereby. The continued claim for benefits for total unemployment shall constitute both the individual's registration for work and his claim for benefits or waiting period credits.

(7) For the week which immediately precedes an individual's re-employment under conditions which no longer render him eligible for benefits or waiting period credits (total or partial), such individual may file, in person or by mail, a report of his total unemployment and supplementary earnings received for such week in the form of a signed statement, providing that such individual at the beginning of the week for which the claim is made (a) registered for work, (b) filed a claim or continued claim for benefits or waiting period credits.

B. Claims and registrations for individuals located in areas served only by itinerant service. (1) In order to claim benefits or waiting period credits for total unemployment any individual located in an area served only by the itinerant service of the Iowa State Employment Service, shall report in person to such itinerant service at the time and place designated by the commission at the first available opportunity therefor, and shall (a) register for work, (b) file a claim for benefits with such service pursuant to the provisions of regulations 201-A (1) and (5).

(2) In order to establish eligibility for benefits or for waiting period credit for weeks of total unemployment during a continuous period of total unemployment, the claimant shall (a) continue to report on the date specified for reporting to such service, and (b) file continued claims for benefits pursuant to the provisions of regulation 201-A (2), (3), (4) and (6).

C. Definitions. (1) "Regular job" as referred to in section 6, chapter 86, Acts of the Fifty-first General Assembly, shall mean a job with an employer with whom the individual has a continuous attachment during a given claim period. Attachment will ordinarily have reference to the individual who has been employed and expects to continue in the employ of the employer for a considerable period—a month, six weeks or longer.

(2) Week of partial unemployment. With respect to a partially unemployed individual whose

wages are paid on a weekly basis, a week of partial unemployment shall consist of his pay period week; with respect to a partially unemployed individual whose wages are not paid on a weekly basis, but the amount the claimant has earned during any seven consecutive days period or periods within such pay period can be determined and such information furnished to the commission, a week of partial unemployment shall consist of a calendar week or such other seven consecutive days period within the pay period as may be found appropriate under the circumstances and prescribed by the commission.

D. Registration and Filing of Claims for Partial Unemployment. (1) A claim for benefits filed by an individual in person at any local employment office in this state or with an authorized itinerant agent of the commission on form IUC 211, shall constitute such individual's notice of unemployment, registration for work and claim for benefits or waiting period credit, with respect to each week of partial unemployment covered by the claim provided that such claim is filed not later than four weeks after the individual receives, through his employer or through the commission, appropriate notice of his potential eligibility for partial benefits as to any such week of partial unemployment.

(2) Any individual claiming benefits or waiting period credit for weeks of partial unemployment not in a benefit year shall file his claim in person at any local employment office in this state or with an authorized itinerant agent of the commission on form IUC 211. On the filing of a valid claim for benefits, the benefit year of such individual will begin with the day with respect to which the claim is filed, provided that such claim is filed not later than four weeks after the individual receives, through his employer or through the commission, appropriate notice of his potential eligibility for partial benefits as to any such weeks of partial unemployment.

(3) A continued claim for partial benefits filed by an individual in person at any local employment office in the state or with an authorized itinerant agent of the commission, shall constitute such individual's notice of unemployment, registration for work and claim for partial benefits or waiting period credit, with respect to each week of partial unemployment covered by the claim provided that, such continued claim is filed not later than four weeks after the individual receives, through his employer or through the commission, appropriate notice of his potential eligibility for partial benefits as to any such week of partial unemployment.

(4) Any partially unemployed individual who fails with good cause to file a claim for partial benefits or waiting period credit shall be permitted to file such claim with respect to any week of partial unemployment at any time up to thirteen weeks following the close of the actual or potential benefit year in which such claim period falls, provided such claim is filed within one week after the individual is appropriately notified of his potential eligibility for partial unemployment. Failure to file a claim for partial benefits or waiting period credit as provided in these regulations shall be deemed to be for good cause if due to failure on the part of the employer to comply with the requirements relating to participation in the initiation of a claim, verification or other requirements relating to partial unemployment, to coercion or intimidation exercised by the employer to prevent the prompt filing of a claim for partial benefits or waiting period credit, or to failure by the commission to discharge its responsibilities under the law and these regulations.

E. Employer Responsibility in the Initiation of Claims for Partial Unemployment Benefits. (1) Each employer, not later than seven days immediately following the close of any week in which he has furnished any individual in his employ less than three days' work, or in which he works less than sixty per cent of his full-time week if he is working on a part-time basis, and in which such individual earns wages which are less than his full-time wages for such week, shall complete and deliver to such individual a notice that he is potentially eligible for benefits. This notice shall be a claim for partial unemployment compensation benefits on form IUC 211.

(2) The employer may elect to use in lieu of form IUC 211 a payroll by-product, if the pay period of the employer coincides with the week or weeks of partial unemployment claimed, providing that the payroll by-product appropriately notifies the worker of his potential right to partial unemployment benefits, and contains:

(a) Information necessary to establish the identity of the employer and claimant,

(b) The pay period week covered,

(c) The total amount of earnings in each such pay period week,

(d) The following certification (individual or rubber stamped), "I certify that the above amount represents reduced earnings in a week of less than full-time work because of lack of work."

(e) Signature of employer (individual or facsimile),

(f) The date such payroll by-product was delivered to the worker.

(3) Upon filing of a first claim for partial benefits for a benefit year the commission shall promptly notify each worker named therein of his potential rights to partial benefits and shall notify his employer of such worker's partial earnings limit and benefit year ending date. Upon receipt of such notice, each employer shall record the partial earnings limit and the benefit year ending date on his payroll records.

F. Employer's Verification of Partial Unemployment. (1) After an employer has been notified of a partial earnings limit (a worker's weekly benefit amount, plus $3), and current benefit year ending date of any worker in his employ, such employer, until otherwise notified, shall, immediately after the end of any pay period within which there were weeks in which the worker earned less than his weekly benefit amount, plus $3, and in any case not later than thirty days after the end of the first week of partial unemployment occurring within such pay period (as provided for in regulation 201 E (1)) which began within such benefit year and for which such worker's earnings fall below such partial earnings limit because of lack of work in such week, furnish each such worker a joint low earnings report and claim for partial unemployment compensation benefits (individual) form IUC 211, setting forth the information required therein; or

(2) The employer may elect to use in lieu of

form IUC 211 a payroll by-product in conformity with the provisions of regulation 201-E (2).

(3) Upon request by the commission an employer shall complete and return to the commission form IUC 213, request for employer's individual earnings report with respect to any individuals named on such form for the purpose of verifying earnings reported by the individual to the commission.

G. Mass Partial Unemployment. (1) The term "Mass Partial Unemployment" means a reduction of hours to less than full-time work at the same time and for the same reason for 25 or more partially unemployed individuals customarily employed in a single establishment.

(2) When mass partial unemployment occurs the employer, not later than seven days immediately following the close of any pay period during which mass partial unemployment occurred in any week and in any case not later than thirty days after the end of the first week of partial unemployment occurring within such pay period, shall complete and mail or deliver to the nearest public employment office of the Iowa Employment Security Commission a joint low earnings report and claim for partial unemployment compensation benefits (Mass, Form IUC 212), covering each week of partial unemployment occurring in any such pay period. This requirement shall remain effective with respect to each pay period in any benefit year of any individual unless the employer is otherwise notified by the Iowa Employment Security Commission.

(3) Upon receipt of form IUC 212 covering initial mass partial unemployment, the Iowa Employment Security Commission will immediately notify on form IUC 211 each individual listed on form IUC 212 that he is potentially eligible for partial unemployment compensation benefits and that he may file a claim for such benefits as provided in regulation 201-D.

(4) The employer or employing unit may elect to use in lieu of form IUC 212, form IUC 211 or payroll by-product as provided in regulation 201-E.

H. Employer Records. (1) Each employer shall keep his payroll records in such form that it would be possible from an inspection thereof to determine with respect to each worker in his employ who may be eligible for partial benefits:

(a) Wages earned, by weeks, as provided for in regulation 201-C (2).

(b) Whether any week was in fact a week of less than full-time work.

(c) Time lost, if any, by each such worker due to his unavailability for work.

Regulation 202—Definition of Week of Total Unemployment and Week of Disqualification. A. Week of total unemployment. (1) An individual's week of total unemployment shall consist of the seven consecutive days period beginning with the day of total unemployment on which he registered in person at a public employment office except as provided in regulation 202 (2), (3) and (4).

(2) A week of total unemployment of an individual located in an area served only by an itinerant service of the Iowa State Employment Service shall consist of the seven consecutive days period beginning with the first day of such individual's total unemployment, provided that such individual registered in person with such itinerant service at the first available opportunity following the commencement of his total unemployment.

(3) A week of total unemployment of an individual who failed so to register on the first day of his total unemployment, or at the first available opportunity therefor, as hereinabove provided, for reasons found by the Iowa Employment Security Commission to constitute good cause for such failure to register, shall consist of seven consecutive day period beginning on the first day of such individual's total unemployment provided that such individual registered in person at a public employment office within a period of seven days after such first day of total unemployment.

(4) A week of total unemployment of any individual affected by a mass separation, strike, lockout or other labor dispute with respect to which arrangements are made for group reporting by the employer as provided for in regulation 200 (C) and regulation 200 (D) (1) and (2), shall consist of the seven consecutive day period beginning with the first day of his total unemployment, provided that notice thereof is filed by the individual within seven days next following his first day of total unemployment, or at the end of his period of unemployment if the duration thereof is less than 14 days.

B. Week of Disqualification.

(1) With respect to acts and periods of disqualification under section 96.5 of the Iowa Employment Security Law which occur or commence before any week of total or partial unemployment as defined in regulation 202 (A) (1), (2), (3), (4) and regulation 201 (C) (2) has commenced, week means the calendar week in which the disqualifying act or event occurs.

Regulation 203—Payment of Benefits to Interstate Workers. A. Definitions. 1. As used in this regulation, unless the context clearly requires otherwise:

(a) Interstate benefit payment plan means the plan approved by the Interstate Conference of Employment Security Agencies under which benefits shall be payable to unemployed individuals absent from the state (or states) in which benefit credits have been accumulated.

(b) Interstate claimant means an individual who claims benefits under the unemployment compensation law of one or more liable states. The term interstate claimant shall not include any commuter, provided, however, that the Iowa agency may, by arrangement with any adjoining state employment security agency, treat certain commuters as interstate claimants if they reside in geographical areas from which the Iowa agency finds that requiring commuters to file their benefit claims in the state of their last employment would cause undue hardship to such claimants. As herein used, the term commuter applies to each individual who, immediately before becoming unemployed, customarily commuted from his residence in the agent state to his work in the liable state.

(c) State includes Alaska, Hawaii, and the District of Columbia.

(d) Agent state means any state in which an individual files a claim for benefits from another state or states.

(e) Liable state means any state against

which an individual files, through another state, a claim for benefits.

(f) Benefits means the compensation payable to an individual with respect to his employment, under the unemployment compensation law of any state.

(g) Week of unemployment includes any week of unemployment as defined in the law of the liable state from which benefits with respect to such week are claimed. With respect to an individual attached to his regular employer, week of unemployment means the seven consecutive days period prescribed by the agent state with respect to his employer.

B. Registration for Work. 1. Each interstate claimant shall be registered as unemployed and for work, through any public employment office in the agent state when and as required by the law, regulations, and procedures of the agent state. Such registration shall be accepted as meeting the requirements of the liable state.

2. Each agent state shall duly report to the liable state in question, whether each interstate claimant meets the registration requirements of the agent state.

C. Exhaustion of Credits in Agent State and Order of Succession of Liable State. 1. If a claimant is qualified for benefits under the unemployment insurance laws of two or more states, his claims shall be forwarded to and his benefits shall be paid by these states in inverse order to that in which such benefit rights were earned, with the following exception:

If the claimant is qualified for benefits under the unemployment insurance law of the state where he is, he may either file against and exhaust or otherwise terminate those rights before filing an interstate claim or he may exhaust or otherwise terminate his benefit rights on any interstate claim before filing against the state where he is.

2. After an interstate claimant has (in accordance with paragraph (a)) been determined to be eligible for benefits by a given state, the agent state shall thenceforth take his claims for benefits solely against such state unless and until his available benefit credits are exhausted or otherwise terminated in such state, at which time paragraph (a) shall again apply. If an intrastate claimant moves to another state in which he is qualified for benefits, he shall continue his claim as an interstate claim against the state from which he moved until his benefits there are exhausted or otherwise terminated prior to his claiming benefits from any other state.

3. For purposes of this regulation, benefit credits shall be deemed to be unavailable whenever an individual is not entitled to receive benefits based thereon by reason of seasonal restrictions upon the payment of benefits or a disqualification for an indefinite period or for the entire period in which benefits would otherwise be payable on the basis of such credits, or by reason of cancellation of such credits. Benefit credits shall be deemed to be available during any fixed period of temporary disqualification if in the absence of further disqualification benefits will thereafter be payable on the basis of such credits.

4. Benefit credits in any state shall be deemed to be unavailable (solely for partial unemployment benefit purposes) if that state does not provide for the interstate payment of partial unemployment benefits.

5. The order of succession of liable states established by this regulation shall apply only with respect to new claims (notices of unemployment) filed on or after April 1, 1951.

D. Claims for Benefits. 1. Claims for benefits or waiting period shall be filed by interstate claimants or uniform interstate claim forms and in accordance with uniform procedures developed pursuant to the interstate benefit payment plan. Claims shall be filed in accordance with the type of week in use in the agent state. Any adjustments required to fit the type of week used by the liable state shall be made by the liable state on the basis of consecutive claims filed.

2. Claims shall be filed weekly in local employment offices, or by mail in accordance with agent state regulations for intrastate mailed claims, or in accordance with the schedule provided by itinerant service. With respect to claims for weeks of unemployment in which an individual was not working for his regular employer, the liable state shall, under circumstances which it considers good cause, accept a continued claim filed up to one week, or one reporting period late. If a claimant files more than one reporting period late, an initial claim must be used to begin a claim series and no continued claim for a past period shall be accepted. With respect to weeks of unemployment during which an individual is attached to his regular employer, the liable state shall accept any claim which is filed within the time limit applicable to such claims under the law of the agent state.

E. Determination of Claims. 1. The agent state shall, in connection with each claim filed by an interstate claimant, ascertain and report to the liable state in question such facts relating to the claimant's availability for work and eligibility for benefits as are readily determinable in and by the agent state.

2. The agent state's responsibility and authority in connection with the determination of interstate claims shall be limited to investigation and reporting of relevant facts. The agent state shall not refuse to take an interstate claim.

F. Appellate Procedure. 1. The agent state shall afford all reasonable co-operation in the taking of evidence, and the holding of hearings in connection with appealed interstate benefit claims.

2. With respect to the time limits imposed by the law of a liable state upon the filing of an appeal in connection with a disputed benefit claim, an appeal made by an interstate claimant shall be deemed to have been made and communicated to the liable state on the date when it is received by any qualified officer of the agent state.

Regulation 204-A—Interstate Claims, Based on Combined Wage Credits. 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 interstate plan for combining wage credits, hereinafter called the plan.

B. Purpose of the Plan. The plan is adopted to establish a system whereby unemployed workers not

eligible for benefits in any one state may, through combining of wages in more than one state, become eligible for benefits.

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. A participating state means a state which has subscribed to the plan.

2. Combined wage claimant means a claimant who has earnings in covered employment in more than one participating state but who, at the time he files his claim, is not eligible to receive benefits under the general provisions of the Unemployment Compensation Law of the state in which he files such claim or of any other state which is operating under the interstate benefit payment plan.

3. Transferring state means a participating state which transfers to the "paying state" a record of wages, any part of which is used by the paying state to determine the benefit rights of a combined-wage credit claimant.

4. The paying state is the state in which the claim has been filed.

D. Claims for Benefits. A claim for benefits or waiting period shall be filed by a combined-credit claimant in the same manner as by a claimant whose entire benefit rights exist in the paying state.

E. Determination of Claims Requiring Combination of Wages. 1. Benefit rights of a combined-credit claimant, as to whom this state is the paying state, shall be calculated the same as for an intrastate claimant; but there shall be included in such calculation all those wages reported by any other (transferring) state which fall within the base period of this (paying) state.

2. Any wages reported by this state as a transferring state, if used as a basis for the determination of benefits in another (paying) state, shall be unavailable for determining or paying benefits directly under the Iowa Employment Security Law, except to the extent that wages are usable for redetermination purposes.

3. The benefit year, base period, qualifying wages, benefit rate and duration of benefits under the Unemployment Compensation Law of the paying state shall be the benefit year, base period, qualifying wages, benefit rate and duration of benefits applicable to a combined-wage claimant. A combined-wage claimant's rights shall be determined by the paying state after combining all wages reported as currently available for the payment of benefits to the paying state by transferring states that such claimant earned during the base period of the paying state with his wages earned, if any, in the paying state during said base period. All other applicable provisions of the Unemployment Compensation Law and rules and regulations of the state agency of the paying state shall be applicable to a combined-wage claimant.

4. The Iowa Employment Security Commission will, with respect to any combined-credit claimant:

(a) Promptly request each participating state in which the claimant has worked in the base period of the paying state to furnish a report on the claimant's wages for covered employment during the base period of the transferring state and on his current eligibility under the law of such state.

(b) When acting as transferring state, report promptly, on form 1B-4A, on request of any participating state: (1) the claimant's wages for covered employment during the applicable base period of this state; (2) the amount of any such wages which are available for benefit payment purposes; (3) the current eligibility of the claimant based on the wages thus reported.

(c) When acting as paying state, send to each transferring state a copy of its initial determination, together with a statement explaining the apportionment of benefits between the states.

(d) When acting as paying state, send to the claimant a copy of its initial determination, noting his rights to appeal.

(e) When acting as paying state, send to each transferring state a quarterly statement of the benefits chargeable to said state. Each such charge shall bear the same ratio, to the total benefits paid to the combined-credit claimant by the paying state, as his wages, reported by the transferring state and used in the paying state's determination, bear to the total wages used in said determination.

(f) As soon as practicable after receipt of a quarterly statement under paragraph (e), reimburse the paying state accordingly.

F. Exception to Combining Credits. A claimant's wages shall not be combined, despite any other provision of this regulation, in case the paying state finds that he would be wholly ineligible for benefits based on his combined credits. In that event, his separate credits shall be returned, and reinstated, in each state involved. The provisions of the interstate benefit payment plan shall apply to such claimant.

G. A claimant's wages shall no longer be combined if the paying state finds that he has become eligible for benefits under its Unemployment Compensation Law.

H. Termination of Combining Wages. Combining of wages terminates upon the termination of the benefit year in the paying state or at such time as redetermination of benefit rights becomes necessary under the law of the paying state.

I. Relation to Interstate Benefit Payment Procedures. Whenever this regulation applies it shall supersede any inconsistent provisions of regulation 203, on interstate benefit payment procedures; and shall control the disposition of the claim.

Regulation 205—Employer Elections to Cover Multistate Workers. 1. The following regulation shall govern the Iowa Employment Security Commission in its administrative co-operation with other states subscribing to the interstate reciprocal coverage arrangement, hereinafter referred to as "the arrangement."

2. Definitions. As used in this regulation, unless the context clearly indicates otherwise:

(a) Jurisdiction means any state of the United States, the District of Columbia, Alaska, Hawaii, or, with respect to the federal government, the coverage of any federal unemployment compensation law;

(b) Participating jurisdiction means a jurisdiction whose administrative agency has subscribed to the arrangement and whose adherence thereto has not terminated;

(c) Agency means any officer, board, commission or other authority charged with the administration of the unemployment compensation law of a participating jurisdiction;

(d) Interested jurisdiction means any participating jurisdiction to which an election submitted under this regulation is sent for its approval; and "interested agency" means the agency of such jurisdiction;

(e) Services "customarily performed" by an individual in more than one jurisdiction means services performed in more than one jurisdiction during a reasonable period, if the nature of the services gives reasonable assurance that they will continue to be performed in more than one jurisdiction or if such services are required or expected to be performed in more than one jurisdiction under the election.

3. Submission and Approval of Coverage Elections under the Interstate Reciprocal Coverage Arrangement.

(a) Any employing unit may file an election, on form RC-1, to cover under the law of a single participating jurisdiction all of the services performed for him by any individual who customarily works for him in more than one participating jurisdiction.

Such an election may be filed, with respect to an individual, with any participating jurisdiction in which (1) any part of the individual's services are performed; (2) the individual has his residence; or (3) the employing unit maintains a place of business to which the individual's services bear a reasonable relation.

(b) The agency of the elected jurisdiction (thus selected and determined) shall initially approve or disapprove the election.

If such agency approves the election, it shall forward a copy thereof to the agency of each other participating jurisdiction specified thereon, under whose unemployment compensation law the individual or individuals in question might, in the absence of such election, be covered. Each such interested agency shall approve or disapprove the election, as promptly as practicable; and shall notify the agency of the elected jurisdiction accordingly.

In case its law so requires, any such interested agency may, before taking such action, require from the electing employing unit satisfactory evidence that the affected employees have been notified of, and have acquiesced in, the election.

(c) If the agency of the elected jurisdiction, or the agency of any interested jurisdiction, disapproves the election, the disapproving agency shall notify the elected jurisdiction and the electing employing unit of its action and of its reasons therefor.

(d) Such an election shall take effect as to the elected jurisdiction only if approved by its agency and by one or more interested agencies.

An election thus approved shall take effect, as to any interested agency, only if it is approved by such agency.

(e) In case any such election is approved only in part, or is disapproved by some of such agencies, the electing employing unit may withdraw its election within ten days after being notified of such action.

4. Effective Period of Elections.

(a) Commencement. An election duly approved under this regulation shall become effective at the beginning of the calendar quarter in which the election was submitted, unless the election, as approved, specifies the beginning of a different calendar quarter.

If the electing unit requests an earlier effective date than the beginning of the calendar quarter in which the election is submitted, such earlier date may be approved solely as to those interested jurisdictions in which the employer had no liability to pay contributions for the earlier period in question.

(b) Termination. (1) The application of an election to any individual under this regulation shall terminate, if the agency of the elected jurisdiction finds that the nature of the services customarily performed by the individual for the electing unit has changed, so that they are no longer customarily performed in more than one participating jurisdiction. Such termination shall be effective as of the close of the calendar quarter in which notice of such findings is mailed to all parties affected.

(2) Except as provided in subparagraph (1), each election approved hereunder shall remain in effect through the close of the calendar year in which it is submitted, and thereafter until the close of the calendar quarter in which the electing unit gives written notice of its termination to all affected agencies.

(3) Whenever an election under this regulation ceases to apply to any individual, under subparagraph (1) or (2), the electing unit shall notify the affected individual accordingly.

5. Reports and Notices by the Electing Unit.

(a) The electing unit shall promptly notify each individual affected by its approved election, on the form RC-2 supplied by the elected jurisdiction, and shall furnish the elected agency a copy of such notice.

(b) Whenever an individual covered by an election under this regulation is separated from his employment, the electing unit shall again notify him, forthwith, as to the jurisdiction under whose unemployment compensation law his services have been covered. If at the time of termination the individual is not located in the elected jurisdiction, the electing unit shall notify him as to the procedure for filing interstate benefit claims.

(c) The electing unit shall immediately report to the elected jurisdiction any change which occurs in the conditions of employment pertinent to its election, such as cases where an individual's services for the employer cease to be customarily performed in more than one participating jurisdiction or where a change in the work assigned to an individual requires him to perform services in a new participating jurisdiction.

OLD-AGE AND SURVIVOR INSURANCE SYSTEM

Administered by

IOWA EMPLOYMENT SECURITY COMMISSION

Regulation No. 1—Accrual of Interest. Section 6 provides that: "Sec. 6. Taxes unpaid on the date on which they are due and payable as prescribed by the commission, shall bear interest at the rate of one-half of one per centum per month from and after such date until payment plus accrued interest

is received by the commission, provided that the commission may prescribe fair and reasonable regulations pursuant to which such interest shall not accrue with respect to taxes required. Interest collected pursuant to this section shall be paid into the old-age and survivors' fund. . ."

The commission accordingly prescribes:

Interest shall not accrue with respect to taxes unpaid by the employer on the date they are due and payable as prescribed by the commission in those cases in which a question has been raised with the commission as to whether any part or all of the services on which such taxes are based constitutes covered employment, until such time as the commission finally determines any part or all of such services to be in employment.

Regulation No. 2—Overpayment and Underpayment of Tax. Section 9 (b) provides that: "Sec. 9 (b). If more or less than the correct amount of tax imposed by this Act is paid with respect both to the tax and the amount to be deducted, adjustments shall be made without interest, in such manner and at such times as may be prescribed by regulations made under this Act."

The commission accordingly prescribes:

In the event the employer pays taxes for any quarter in excess of the amount of tax actually due and owing, the commission shall give notice of such overpayment to the employer and such overpayment shall apply as a credit against the tax for the following quarter.

In the event such employer does not pay the full amount of the tax, or in the event such employer fails to report all of its employment for any quarter, the commission shall require the payment of such additional taxes and interest and shall proceed to collect such additional taxes and interest in the manner prescribed by law. The employer shall file such additional and supplemental reports as the commission may require when directed to do so by the commission.

Regulation No. 3—Collection and Payment of Tax. Section 12 (a) and (b) provides: "Sec. 12. (a) The taxes deducted from the wages of the employee by the employer shall be matched by the employer making the deduction and shall be forwarded to the commission for recording and deposited with the state treasurer to the credit of the old-age and survivors' fund.

"(b) Method of Collection and Payment—Such taxes as deducted by the employer shall be paid in such manner, at such times and under such conditions, either by copies of payrolls or other methods necessary or helpful in securing proper identification of the taxpayer, as may be prescribed by the commission."

The commission accordingly prescribes:

Each employer on or before the 15th day of the month immediately following the end of each quarter shall file with the commission a report on a form to be prescribed by the commission showing the name, social security account number and amount of earnings of each of its employees during such quarter.

Each employer's taxes shall be due and payable at the time such reports are filed and shall be delinquent and bear interest from and after the 15th day of the month immediately following the end of the quarter.

Regulation No. 4—Election of Coverage. Section 20 (c) (1) provides, among other things, that: ". . . Provided, that such excepted political subdivision may by election come under the provisions of this Act in accordance with the regulations prescribed by the commission."

Section 21 provides: "Any political subdivision or the instrumentalities thereof not covered by this Act may become subject hereto by application to the commission for such coverage on all or that part of its employees that are not covered by this Act and by complying with the regulation prescribed by the commission."

The commission accordingly prescribes:

Any political subdivision or the instrumentalities thereof not covered under the Iowa Old-Age and Survivor Insurance System by virtue of section 20 (c) (1) may elect to become so covered by filing with the commission its election on IOASI form No. 3, and upon approval of such election by the commission shall, as of the date stated in such approval, become subject to said Act to the same extent as all other "employers" as defined by said Act.

Regulation No. 5—Court Reporters' Taxable Salaries. Section 97.23 of the Code provides: "Rules and Regulations. The commission shall have full power and authority to make rules and regulations and to establish procedures, not inconsistent with the provisions of this chapter. . ."

Section 97.45 defines wages as: ". . . all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include—

"that part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual with respect to employment during any calendar year after 1945, is paid to such individual with respect to employment during such calendar year."

Court reporters are frequently employed by a judge who holds court in the several counties comprising a judicial district. Under the law pertaining to the compensation of court reporters, such situation results in an overpayment of the tax by both the employer and employee, as each county is required to pay the tax on the first $3,000 of salary paid by such county to such reporter. To avoid such resulting overpayment,

The commission accordingly prescribes:

Each court reporter employed in a district comprising several counties shall keep an accurate record of the salary paid him by the various counties of his district. When he has been paid a total salary of $3,000 by the several counties in the district, he shall certify to the county auditor of each county of the district on a form approved by the commission to the effect that he has been paid the maximum $3,000 taxable salary for said year, and thereafter the various county auditors shall be authorized to discontinue the withholding and payment of any further or additional tax during such calendar year.

STATE FAIR BOARD

Editor's Note. The rules and regulations of the State Fair Board are contained in the annual Premium List which may be obtained from the department at the Statehouse, Des Moines, Iowa.

STATE DEPARTMENT OF HEALTH

Editor's Note. The State Department of Health has adopted rules and regulations "applying to professional and regulatory examining and licensing provisions" [54 G.A., ch. 51, sec. 8] which rules are omitted from this volume. They relate to barbers, barber schools, chiropodists, chiropractors, cosmetologists, cosmetology schools, dentists, doctors of medicine, embalmers, optometrists, osteopaths, etc. They may be obtained by addressing the State Department of Health, State Office Building, Des Moines, Iowa, directing the inquiry to the proper division thereof.

RULES AND REGULATIONS FOR THE CONTROL OF COMMUNICABLE DISEASES

LIST OF REPORTABLE DISEASES

These diseases are required by rules and regulations of the state of Iowa to be reported:

Actinomycosis
Anthrax
Ascariasis
Botulism
Brucellosis (Undulant Fever)
Chickenpox (Varicella)
Cholera
Coccidioidomycosis (Coccidioidal Granuloma, "Valley Fever")
Conjunctivitis, Acute Infectious (Of the newborn, not including Trachoma)
Dengue
Diphtheria
Dysentery, Amebic (amebiasis)
Dysentery, Bacillary (Shigellosis)
Encephalitis, Infectious (lethargic and nonlethargic)
Favus
Filariasis (Mumu)
Food infections and poisonings
German Measles (Rubella)
Glanders
Gonorrhea
Hemorrhagic Jaundice (Icterohemorrhagic Spirochetosis, Weil's Disease)
Hepatitis, Infectious (Acute Catarrhal Jaundice)
Hookworm Disease (Ancylostomiasis)
Impetigo Contagiosa
Influenza
Kerato Conjunctivitis, Infectious (Superficial Punctate Keratitis, Numular Keratitis)
Leprosy
Lymphogranuloma Venereum (inguinale) and Climatic Bubo
Malaria
Measles (Rubeola)
Meningococcus Meningitis (Cerebrospinal Fever)
Mumps (Infectious Parotitis)
Paratyphoid Fever
Pediculosis (Lousiness)
Plague, Bubonic, Septicemic, Pneumonic
Pneumonia, Acute Lobar
Poliomyelitis
Psittacosis
Puerperal Infection (Puerperal Septicemia)
Rabies
Rat-Bite Fever (Sodoku)
Relapsing Fever
Rheumatic Fever
Ringworm
Rocky Mountain Spotted Fever
Scabies
Scarlet Fever
Schistosomiasis
Septic Sore Throat
Smallpox (Variola)
Syphilis
Tetanus
Trachoma
Trichinosis
Tuberculosis, other than Pulmonary
Tuberculosis, Pulmonary
Tularemia
Typhoid Fever
Typhus Fever
Whooping Cough (Pertussis)
Yaws (Frambesia)
Yellow Fever

Sec. I. Local Board of Health. 1—*Organization.* The local board of health shall consist:

a. In cities and towns, of the mayor, health physician and members of the city or town council.
b. In townships or counties, of members of the board of township trustees or of the county board of health.

2—*Minimum Requirements.* It is hereby declared by the Iowa State Department of Health that these rules and regulations are to be the minimum requirements for the safeguarding of the public health within this state. Health officials have no discretionary powers to lessen these requirements but may increase them to fit attendant circumstances.

3—*Power to Make Additional Rules.* Local boards of health are authorized and empowered by law to make such additions, provided they are not in conflict with these rules and regulations and are not contrary to the best public health practice.

4—*Reports Required.* Every physician and the parents, guardian, school teacher or householder where a case of communicable or reportable disease exists, should report the case.

5—*Health Officer to Examine.* The local boards of health upon receiving a report of a communicable

disease from a person who is not a licensed physician should give an order to the local health officer to visit and examine the case reported. The health officer should examine the person suspected of having the disease and make a report to the local board of health with his recommendations.

6—*Investigation of Reports.* Whenever it is reported that a suspected case of reportable disease exists or that a person has reason to believe that a case exists, the local board of health shall have the report investigated by its health officer and adequate means should be provided for the protection of the public.

7—*General Duties of Health Officer.* Section 2236, Code of 1931. The health officer shall be the executive officer of the local board in all matters pertaining to the public health, the control of communicable diseases, disposal of refuse and night soil, and the pollution of wells and other sources of water supply. He shall recommend to the local board the proper measures to be taken for the abatement of unhealthful conditions and for the preservation of the public health. He shall give attention to reports of cases of reportable diseases, impose and terminate isolation. He shall keep a record of cases reported to him (name, age, sex, address, birthplace, occupation, school or place of employment of the person reported to be ill, the name of the person making the report, the date of receipt by him of the report, the date of transmission of the report to the State Department of Health, the date of isolation, the date of release from isolation, the termination of the case and source of infection if known) in a book kept for the purpose. He shall forward reports of cases to the district health office in accordance with rules and regulations of the State Department of Health.

Sec. II. Communicable Diseases. A. List of Reportable Diseases (See preface).

1. *Acute Rheumatic Fever.* This disease, although not included among the communicable diseases hereinafter considered, is reportable in Iowa.

Sec. III. Occupational or Industrial Diseases. A. *Definition.* An occupational or industrial disease is any affliction which results from exposure to a harmful substance or condition in industry.

B. *Harmful Substances.* The harmful substances which make an industrial health hazard are classified as follows:

1. Dusts
2. Gases, vapors, fumes, mists
3. Solids and liquids
4. Infective materials

C. *Harmful Conditions.* The harmful conditions which make an industrial health hazard are classified as follows:

1. Excessive heat, cold, or moisture
2. Excessive light
3. Compressed air
4. Confined air
5. Confined positions (nerve and muscle strain and fatigue; the "occupational neuroses")
6. Eye and ear strain
7. Irritation of the skin

D. *List of Reportable Diseases.* The following occupational or industrial diseases are declared to be reportable:

1. Silicosis
2. Silicatosis
3. Poisoning by phosphorus or its compounds
4. Poisoning by cyanide or any of its compounds
5. Carbon monoxide poisoning
6. Poisoning by chlorine, ammonia, sulphur dioxide or any irritating gas
7. Poisoning by hydrogen sulphide or any other sulphide
8. Poisoning by benzol or nitro-, hydro-, hydroxy-, and amido- derivatives of benzene (dinitrobenzol, aniline, and others)
9. Poisoning by formaldehyde or its preparations
10. Poisoning from methyl chloride, carbon tetrachloride or any organic halide or solvent
11. Poisoning from volatile petroleum products (gasoline, benzine, naphtha, etc.)
12. Poisoning by wood alcohol
13. Chrome ulceration (nasal and skin)
14. Poisoning by sulphuric, hydrochloric or any other acid
15. Poisoning by nitrous fumes
16. Epithelioma (skin or eye) due to pitch, tar, bitumen, mineral oil, or paraffin, or any compound, product, or residue of any of these substances
17. Poisoning from lead, zinc or brass, cadmium, mercury, arsenic, manganese or any of their compounds
18. Radium poisoning or disability due to radioactive properties of substances or Roentgen rays (X-rays)
19. Metal fume fever (zinc fume fever, brass founders' ague, brass chills)
20. Conjunctivitis and retinitis due to electro- and oxyacetylene welding or other radiant energy
21. Tenosynovitis or bursitis
22. Dermatitis (infection or inflammation of the skin on contact surfaces due to oils, cutting compounds or lubricants, dusts, liquids, solids, gases, vapors, or fumes)

Sec. IV. Reporting. A. *Method.* The method of reporting notifiable diseases is set forth in the accompanying diagram.

Whole-time County Health Service. When residence of a case is in a county that provides whole-time health service, all reports whether from urban or rural areas should reach the office of the county health service, where a permanent record is kept.

City Clerk's Office or City Health Officer's Office. When residence of the patient or family concerned is in a county seat or other city prepared to keep a record of communicable disease prevalence, physicians are requested to report cases to the office of the city clerk or of the city health officer, where a permanent record should be kept. Cases may be reported by telephone, by card or by personal communication.

Report cards, received or transcribed from the permanent record, are mailed daily to the State Department of Health. These cards carry the franking privilege and require no postage.

District Health Service. All reports from towns and rural areas of counties comprising the district should be forwarded daily to the office of the district health service or to the State Department of Health.

State Department of Health and the United States Public Health Service. Weekly and monthly morbidity summaries are forwarded from the State Department of Health to the Surgeon General of the United States Public Health Service.

B. *Special Reports.*

1. Tuberculosis, Occupational Disease.

(a) Cases of tuberculosis should be reported by name and not by initials only.

(b) For reporting tuberculosis and occupational disease, special cards or forms are obtainable from the State Department of Health, district and county health offices, which are to be filled out and submitted directly to the department.

2. Venereal Diseases. Promptly after the first examination or treatment of any person with syphilis, gonorrhea or other venereal disease, the attending physician should mail to the State Department of Health a report giving initials or name and date of birth of the patient, age, sex, color, marital condition, occupation, name of the disease, probable source of infection and duration of the disease.

3. Epidemic Diseases. Outbreaks or cases and suspected cases of typhoid fever, undulant fever, bacillary dysentery, meningococcus meningitis, pneumonia, Rocky Mountain spotted fever, septic sore throat, gastro-enteritis, typhus fever, Weil's disease may be reported to district and county health services or directly to the State Department of Health.

4. Who Should Report.

(a) Chief responsibility for reporting rests upon physicians and health officers.

(b) In the absence of an attending physician, nurses should report to the health officer such case or cases as come under their observation.

(c) In the absence of an attending physician, any superintendent, teacher, parent or other person should report to the health officer such case or suspected case of which he has knowledge.

5. Printed Report Cards and Forms. Printed cards and forms for reporting of communicable and occupational diseases are obtainable from district, county and city health offices and from the State Department of Health.

Sec. V. Isolation. A. *Communicable Disease Control a Co-operative Matter.* The control of communicable disease can be accomplished only in so far as people generally co-operate whole-heartedly in abiding by the restrictive rules. The latter should not be regarded so much as laws, but as detailed instructions whereby one can practice the Golden Rule in matters of this kind.

B. *The Breadwinner.* The breadwinner may be allowed to live in the house and attend to his work when the health officer is satisfied of the following conditions:

1. That the patient can be isolated so that the breadwinner need not and does not come in contact with him.

2. That the breadwinner in the course of his occupation does not handle food including milk, designed for public consumption.

3. That the breadwinner does not come in contact with groups of children.

4. That the breadwinner if the disease be smallpox, gives assurance of existing immunity by evidence of successful vaccination or revaccination within seven years, or as the result of a known, previous attack of the disease.

5. That the breadwinner, if the disease be diphtheria or scarlet fever, give evidence of immunity and of freedom from being a carrier of the germs of these diseases.

C. *Moving a Person Under Isolation.* Inasmuch as the restrictions placed about a communicable disease, are imposed by authority of the State Department of Health and local boards of health, the removal of a patient from one place to another requires the prior approval of these bodies.

1. If such removals are within a single health jurisdiction, only the permit of the local health officer is required.

2. If transfer to another health jurisdiction within the state is desired, there must be secured:

(a) The permit of the local health officer where the case now is.

(b) The permit of the local health officer to whose jurisdiction the transfer is proposed.

(c) The permit of the State Commissioner of Health to effect the transfer.

3. If the transfer is to another state, the three permits mentioned are required for Iowa, and the latter two from the state concerned.

D. *On a Dairy Farm.* As long as there is a case of typhoid fever, dysentery (amebic or bacillary), scarlet fever, septic sore throat or similar disease on a dairy farm, no dairy products of any kind may be sold except with the written approval of the State Department of Health or its representative in the district or county health office. Approval for the retail sale or delivery of raw dairy products will not be granted except under the following conditions:

1. That the person handling the dairy products has not been in contact with the case within the period of incubation of the disease concerned.

2. That the milk utensils do not go into the house under isolation, nor into any shed, kitchen or other similar structure attached to such house.

3. That the milk utensils can be sterilized in a building separate from the house that is under isolation.

The dairy products may be handled by some person known not to have been exposed to the disease for which the premises are under isolation.

When the health officer is satisfied that the condition will be as stated above, he should report the fact to the district or county health office or to the State Department of Health with a request for approval for the sale of dairy products from the isolated area. The name of the owner and location of the dairy should be given in the health officer's letter. Upon receipt of the approval, the health officer may give permission for the sale of dairy products from the area under isolation.

Sec. VI. Placards. Sample placards, cards and literature for use when homes or premises are iso-

lated for certain communicable diseases, are available on request from the office of the district or county health services concerned, or from the State Department of Health.

Sec. VII. Disinfection. A. *Concurrent Disinfection.*

1. Discharges from infected eyes, ears, nose, throat and skin lesions may be collected on sterile cotton, gauze or paper and burned.

2. Bed and body linen should, when soiled, be placed in a container, with water containing a weak solution of a disinfectant such as lysol (about four ounces to a gallon of water). Soiled linen should be further treated by boiling, after which it may be washed with other laundry.

3. Fingers of the attendant should be kept away from the mouth while caring for the patient. Frequent washing of hands is indicated.

4. Special precautions need to be exercised in the care of patients with typhoid fever, paratyphoid fever and dysentery.

B. *Terminal Disinfection.* When careful attention is given to the patient during the course of illness (concurrent disinfection), need for terminal disinfection is lessened greatly.

1. Floors, woodwork, furniture and other articles in the room occupied by the patient may be disinfected with use of soap and water, fresh air or sunlight.

Sec. VIII. Isolation of Recalcitrant Tuberculosis Patients. Pulmonary tuberculosis is an infectious and communicable disease, dangerous to the public health whenever tubercle bacilli are present in the sputum and proper precautions are not taken to prevent the spread of infection.

A person ill with tuberculosis who neglects or refuses to obey the restrictions of the State Department of Health or the local health officers in matters relating to the protection of others against the disease, shall be placed under isolation in a suitable dwelling and shall not be permitted to leave such residence until such time as the danger of infecting others no longer exists.

A placard may be posted on premises where a recalcitrant patient is under isolation, such notice to read as follows:

WARNING
TUBERCULOSIS
EXISTS ON THESE PREMISES

Sec. IX. Poliomyelitis. It may be noted in the article under poliomyelitis no quarantine is recommended, however, the Iowa state law requires that a case of poliomyelitis be quarantined for 14 days from onset, and that family contacts be quarantined for 14 days dating from date of last contact with the infectious case.

Sec. X. Fumigation. Fumigation with gaseous disinfectants, following infectious diseases, is neither required nor recommended. Fumigation with vapors such as formaldehyde and sulphur has long been regarded as useless by health authorities. Experiments have shown that these gases in larger amounts destroy insects and animals but not bacteria.

Sec. XI. Funerals. Communicable diseases such as diphtheria, scarlet fever and meningitis are regarded as being spread from person to person through transfer of the causative germ (through speech, coughing, sneezing) from the throat of the living, infected individual (patient or carrier) to others who are susceptible.

It is improbable that a dead body plays any part in transmitting disease to people in the same room or building. A possible exception to the foregoing statement might be the body of a patient who had died of smallpox in the severe form; the hazard of exposure in such instance would be limited to the embalmer or person who actually handled the body and who was not known to be immune through successful vaccination and revaccination.

Regulations with reference to funerals are as follows:

Recommendations and regulations pertaining to funerals when death is attributed to communicable diseases including diphtheria, encephalitis, meningococcus meningitis (cerebro-spinal fever), poliomyelitis (infantile paralysis), scarlet fever and smallpox, are as follows:

1. In consideration of the fact that a dead body ordinarily plays no part in the spread of infection or of communicable disease, a hermetically sealed casket should not be required.

2. Persons who have been in the isolated area may be released from isolation for the purpose of accompanying the body to a funeral home, church or cemetery, provided that they:

(a) Use a separate car or means of conveyance;

(b) Remain in separate room or separate from the public and avoid nearness to others in attendance;

(c) Return to the area of isolation and remain there until premises are released from isolation.

3. When death is caused by meningitis of abovementioned type, scarlet fever, diphtheria, poliomyelitis, or smallpox, the casket should remain closed when service is held indoors.

(a) Special arrangements may be made for members and relatives of the immediate family to view the remains prior to the funeral service.

Sec. XII. Closing of Schools. On the outbreak of an epidemic, there is often a popular demand that the schools be closed. This is based upon the belief that infection may spread among the children in attendance. It is noteworthy, however, that health authorities and the rules and regulations of state departments of health in general omit any recommendations that schools be closed. The reasons for this are:

(1) Children in schools are under more careful disciplinary control than they are in their homes. With effective supervision by the health officer and with the aid of a trained and experienced community nurse, in co-operation with school officials and the pupils themselves, the children are safer at school than outside.

(2) Closure of schools is futile, unless all susceptible children are forbidden to leave their own yards. Permitting them to roam the streets, to attend the moving picture theatres, churches, social gatherings, or to indulge in unsupervised group

play, may be much more dangerous from the standpoint of interchanging infection, than if they were under the discipline of the school room.

(3) Past experience has shown that the mere closing of the schools has had little or no effect upon the progress of epidemic diseases. Unless, therefore, a community is prepared to declare a complete and rigid embargo upon all susceptible children of school age, isolating them universally to the limits of their own yards and absolutely forbidding them to play with children of other families, the schools, ordinarily, should not be closed.

(4) School boards, parent-teacher groups and other sponsoring agencies should concentrate on such efforts, year by year, as will assure immunity of children against diphtheria, smallpox and other infectious diseases for which specific preventive measures are available.

Parents are urged to confer with the attending physician and to have children immunized against preventable diseases, early in life.

Sec. XIII. Carriers. Carriers may be those developing the disease (incubatory carriers), those who are convalescent from the disease (convalescent carriers) or those who discharge germs for years or throughout life (chronic carriers). They also may be contact carriers, resulting from direct contact with infection.

Any person who has been determined to be a carrier of the germs of amebic dysentery, bacillary dysentery, typhoid fever or paratyphoid fever shall be subject to the special supervision of the State **Department of Health. Every physician and health officer should report such carriers to the State De**partment of Health immediately upon their discovery.

RECOGNITION OF TYPHOID CARRIERS

It is estimated that at least 2 per cent of those **who recover from an attack of typhoid fever be**come chronic carriers and continue to discharge **typhoid organisms in the bowel (or bladder) dis**charges throughout the remainder of life.

The most opportune time to discover a typhoid carrier, is during and immediately following the period of convalescence. These rules and regulations require that every typhoid fever patient show evidence of freedom from a bacillus carrier state, before being released.

Two specimens of the bowel discharges and of the urine, secured at an interval of not less than 24 hours and preferably one week, should be collected in feces and urine containers and forwarded promptly to the state hygienic laboratory. Care should be taken that not larger than a pea-sized portion of fecal matter be transferred to the bottle which contains a 30 per cent solution of glycerine. (When not in use, feces and urine containers should be kept under constant refrigeration.)

Should typhoid bacilli persist in the bowel (or bladder) discharges, additional specimens should be forwarded to the laboratory at intervals of one to two months. An individual who continues to show the presence of typhoid organisms in the bodily discharges a year after recovery from typhoid fever, **is classed as a chronic typhoid carrier.**

Typhoid carriers are the chief source of infection in connection with active (sporadic or multiple) cases of typhoid fever. Specimens from suspected carriers should be obtained in the same manner as for release following recovery.

Information relative to a typhoid carrier is regarded as confidential.

Books. The danger of infection from books has been exaggerated. Books which have not been handled by a person ill with a communicable disease need not be suspected. Books actually handled by a patient with diphtheria, scarlet fever, or any disease of like nature may be treated as follows:

1. Books in a grossly soiled condition should be burned.

2. Books not obviously soiled may be kept out of circulation for three weeks. They should be identified in such a manner that they will not become mixed with other books. Exposure to sunlight and diffuse daylight, with books open and upright will aid in killing germs.

SUMMARY OF RULES PERTAINING TO THE INCUBATION PERIOD

Period of Communicability, Period of Isolation (a), Placarding and Quarantine (b) of Eleven Common Communicable Diseases

DISEASE	Incubation Period	Period of Communicability	Isolation (a) Period for Patient	Placarding of Homes	Quarantine (b) of Home Contacts
DIPHTHERIA	2 to 5 days	Usually 2 weeks	Minimum 16 days from onset and until 2 negative cultures	Yes until released from isolation	Children and adults (food handlers, teachers) during isolation may live elsewhere, with release after negative culture
MEASLES	10 days, from exposure to onset 13-15 days, from exposure to rash	Minimum 9 days, from 4 days before, to 5 days after rash	Minimum Until 5 days after appearance of rash	Yes for isolation period; may institute by mail	Exclusion of susceptible children and teachers from public, for 14 days from last exposure, when practicable
MENINGITIS (Meningococcus)	2 to 10 days	During course of disease and until causative germ is absent	Minimum 14 days from onset	Yes until the 14th day after onset	None — Exclude children and teachers from public during isolation, or until 10 days after segregation from case
POLIOMYELITIS	7 to 14 days	Shortly before onset and during first week or two of the disease	Minimum 14 days from onset of prodromal symptoms	Yes until the 14th day after onset	Children, teachers, food handlers. Exlude from public until 14 days after last exposure
SCARLET FEVER	2 to 7 days	Usually until 2 weeks from onset	Minimum 14 days from onset	Yes until the 14th day after onset	Exclusion of children, food handlers, teachers from public until 7 days after last exposure
SMALLPOX	8 to 16 (21) days	From onset to disappearance of scabs	Minimum 14 days from onset	Yes until the 14th day after onset	Vaccinate all contacts within 24 hours after first exposure and observe; otherwise isolate 16 days
TYPHOID FEVER	3 to 38 days, usually 7 to 14 days	From prodromal symptoms until release specimens are free from E. typhi	Until 2 successive stool specimens prove negative	Yes while communicable	None, but urge prompt immunization of susceptible contacts
WHOOPING COUGH	7 to 16 days	From early catarrhal period and until 3 weeks after onset of spasmodic cough or "whoop"	Minimum 21 days from onset of "whoop"	Yes until 21st day of "whoop"; may institute by mail	Exclusion of nonimmune children from public for 14 days after last exposure
CHICKENPOX	14 to 21 days	From 6 to 10 days after onset	Minimum 10 days from onset	Yes when practicable; may institute by mail	None—but rule out smallpox
MUMPS	12 to 26 days	From 1 to 3 days before onset, until swelling has gone	Until swelling is gone	Yes when practicable; may institute by mail	None
GERMAN MEASLES	14 to 21 days	From 4 to 7 days after catarrhal symptoms	Minimum 5 days	No	None

(a)—"Isolation" describes the limitation put upon the movement of the known sick or "carrier" individual.
(b)—"Quarantine" describes the limitation put upon exposed or "contact" individuals in the household.

HOSPITALS AND RELATED INSTITUTIONS

OFFICIAL NOTICE

The rules and regulations governing the licensing of hospitals have been prepared and promulgated by the Iowa State Department of Health, together with the Hospital Licensing Board, in accordance with the provisions of chapter 91, Acts of the 52nd General Assembly. [Ch. 135B, C., '50] The Hospital Licensing Board approved these rules and regulations as of June 30, 1948, which are applicable to all hospitals in the state of Iowa, as defined in the Act.

CONTENTS

Regulation 1

A. Definitions as used in these regulations:

1. *Hospital:* A hospital shall mean a place which is devoted primarily to the maintenance and operation of facilities for the diagnosis, treatment, or care over a period exceeding twenty-four hours of two or more nonrelated individuals suffering from illness, injury, or deformity, or a place which is devoted primarily to the rendering over a period exceeding twenty-four hours of obstetrical or other medical or nursing care for two or more nonrelated individuals, or any institution, place, building or agency in which any accommodation is primarily maintained, furnished, or offered for the care over a period exceeding twenty-four hours of two or more nonrelated aged or infirm persons requiring or receiving chronic or convalescent care and shall include sanatoriums, rest homes, nursing homes, boarding homes, or other related institutions within the meaning of this Act. Provided, however, nothing in this Act shall apply to hotels or other similar places that furnish only food and lodging, or either, to their guests. "Hospital" shall include, in any event, any facilities wholly or partially constructed or to be constructed with federal financial assistance pursuant to Public Law 725-79th Congress, approved August 13, 1946.

2. *Medical staff:* The medical staff of a hospital shall be defined as an organized body composed of all licensed physicians who are appointed to the staff of a hospital by its governing board.

3. *Registered nurse:* A registered nurse shall be a person from an accredited school of nursing and registered in the state of Iowa.

Regulation 2

A. Classification of hospitals and compliance with regulations:

1. *Classification:* For the purpose of administering the hospital licensing law, all institutions subject to licensure shall be classified in the following manner:

a. *General hospital:* Any institution providing hospital care, including general medical, surgical, or maternity care and treatment.

b. *Specialized hospital or sanatorium:* Any institution providing specialized care and treatment, e.g. tuberculosis, pediatrics, mental diseases, orthopedics, etc.

2. *Compliance requirements for each classification:*

a. *General hospitals:* Any hospital classified as a general hospital shall comply with all of the general regulations for hospitals, and they shall comply with regulations pertaining to specialized services, insofar as such specialized services are provided in the hospital.

b. *Specialized hospitals and sanatoriums:* Specialized hospitals and sanatoriums shall comply with all general regulations for hospitals and all regulations pertaining to such specialized services as are provided by the hospital, sanatorium, or institution.

Regulation 3

A. License:

1. *Separate license required:* Separate license shall be required for each hospital even though more than one is operated under the same management. Separate license is not required for separate buildings on the same grounds.

2. *License not required:* The following are not deemed to come within the meaning of the hospital licensing law and shall not be required to obtain a license thereunder:

a. Any institution for well children, day nursery and child care center, foster boarding homes or houses and homes for handicapped children. However, such institutions as have a dual function, including nursing and/or medical care, and care of the sick are required to be licensed.

b. Homes, houses, or institutions for aged persons which limit their functions to board and room and provide no medical or nursing care and house no bed-ridden persons.

c. Dispensary or first-aid stations maintained for the care of employees, students, customers, members of any commercial or industrial plant, educational institution or convent.

3. *Posting of license:* The license shall be conspicuously posted on the premises.

GENERAL REGULATIONS FOR THE ADMINISTRATION OF HOSPITALS

Regulation 4

A. Governing board:

1. The governing board, or the owner, or the person or persons designated by the owner as the governing authority shall be the supreme authority in the hospital, responsible for the management, control, and appointment of the medical staff and functioning of the institution subject to the laws of the state of Iowa. The governing board shall appoint a medical staff which shall consist of one or more licensed physicians who shall be responsible to the governing authority for the clinical and scientific work of the hospital.

B. Medical staff:

1. A roster of medical staff members shall be kept, and a copy of said roster shall be reported annually to the state Department of Health.

2. All hospitals shall have one or more licensed physicians designated for emergency call service at all times.

C. Nursing staff:

1. The department of nursing shall be organized to provide complete and efficient nursing care to each patient, and the authority, responsibility and function of each nurse shall be clearly defined.

2. All nurses employed in a hospital who practice nursing as a graduate or registered nurse shall be legally licensed in Iowa to practice their profession, or shall obtain such license at the next examination.

3. There shall be a superintendent or director of nursing service who shall be a competent well-trained person with administrative and executive ability, and shall be a graduate nurse and registered in the state of Iowa, or shall obtain such license at the next examination or by reciprocity.

4. Supervisors and head nurses shall have had preparation courses and/or experience commensurate with the responsibility of the specific assignment.

5. Applications for employment as a registered nurse shall be submitted, in writing, to the person responsible for nursing personnel, and each application shall contain accurate information as to

the education, training, experience, personal background of each applicant. A complete physical examination, including indicated X-ray and laboratory examinations, shall be required at the time of employment and at regular intervals thereafter.

6. All nonprofessional workers performing patient care service shall be under the supervision of a registered nurse. Their duties shall be defined and they shall be instructed in all duties assigned to them. At the time of employment, a complete physical examination, including X-ray of chest and laboratory examinations, shall be required, and at regular intervals thereafter.

7. Nursing care shall be that amount of professional and nonprofessional care essential to provide proper treatment for the well-being and the recovery of the patient.

8. Policies, procedures, rules, and regulations with which each employee shall be familiar shall be established for the administrative and technical guidance of the personnel of the hospital.

9. Personnel absent from duty because of any disease in a communicable stage shall be excluded from duty in the hospital until examined by a physician designated for that purpose.

10. There shall be at least one registered nurse on duty or on call at all times.

Regulation 5

A. Records:

1. *Medical records:* Accurate and complete medical records shall be written for all patients and signed by the attending physician; these shall be filed and stored in an accessible manner in the hospital and in accordance with the statute of limitations.

2. *Hospital records:*

a. *Admission records:* A register of all admissions to the hospital shall be kept in accordance with Iowa law, sections 144.22, 144.23, and 144.24.

b. *Death records:* A register of all deaths in the hospital shall be kept, including all information required on a standard certificate.

c. *Birth records:* A register of all births in the hospital shall be kept, including all information required on a standard certificate.

d. *Narcotic records :* Narcotic records shall be maintained in accordance with the laws and regulations pertaining thereto.

Regulation 6

A. Reports to the State Department of Health:

1. *Annual reports:* Annual report shall be filed with the State Department of Health within three months after termination of each fiscal year on forms furnished by same. The reports shall include: Total number of admissions during year, total number discharged during year, total number of deaths during year, bed capacity, average percentage of bed occupancy, total patient days, average length of stay, number of major operations, number of minor operations, number of autopsies, complete maternity statistics as required by the state Department of Health, and a report of any changes in the physical plant within the past year.

2. *Communicable disease report:* The hospital or institution shall co-operate with the attending physician in the reporting of all reportable diseases occurring or being treated within the hospital or institution to the proper authorities, as provided by the laws of Iowa and the rules and regulations of the Iowa State Department of Health.

BUILDING AND CONSTRUCTION

Regulation 7

A. Plans and specifications for new hospital construction:

1. Hospitals shall be licensed by the State Department of Health, when the following requirements have been fulfilled:

a. In locating an institution, the local zoning restrictions shall be obtained from the local civil authorities.

b. New hospitals shall be so located that they are free from undue noises from railroads, freight yards, main traffic arteries, schools and children's playgrounds.

c. The site shall be free from smoke, foul odors, and dust from nearby industrial plants.

d. Hospitals must be served by good roads, kept passable at all times of the year.

2. When construction is contemplated, either for new buildings, additions to existing buildings or material alterations to existing buildings, the preliminary plan or sketch shall be submitted in duplicate to the state Department of Health for review and approval, preferably before the preparation of working drawings in accordance with chapter 91, Acts of the 52nd General Assembly [Ch. 135B, C., '50].

a. Complete construction plans and specifications for the building or remodeling hereafter shall be submitted to the State Department of Health in triplicate for review and approval before construction begins, and shall be in accordance with all the applicable laws, rules and regulations and local municipal codes in accordance with chapter 91, Acts of the 52nd General Assembly [Ch. 135B, C., '50].

b. Plans and specifications for any new hospital additions to an existing hospital, or structural change of an existing hospital, shall show that every consideration has been given to features of design that are necessary to insure efficient care of the patient and protection of patients from any material or human source of infection, such as the segregation of various hospital departments, the room arrangements in these departments, and the sanitary features of the heating, lighting, ventilating, and plumbing facilities.

c. The plans and specifications for the design and construction of a new hospital, or addition to an existing hospital, or major structural change in an existing hospital, shall be in accordance with all the applicable laws, rules, and regulations and local municipal codes; the sanitary facilities, including the system of water supply, plumbing, sewerage, garbage, refuse disposal, and equipment shall be selected, constructed, and installed in accordance with existing laws and regulations pertaining to environmental sanitation; and features of design and arrangement shall be in substantial accordance with recognized standards for hospitals.

d. Plans and revisions shall be certified by an engineer or architect licensed to practice in the state of Iowa or eligible for licensure in Iowa.

Regulation 8

A. Design, equipment, and maintenance of the physical plant:

1. The hospital structure and its component parts and facilities shall be kept in good repair and maintained with consideration for the safety and comfort of the patient.

2. Walls, floors, and ceilings shall be constructed of materials and maintained to permit frequent cleaning or disinfection necessary for the safe care of patients.

3. Beds must be spaced so as to provide adequate room for nursing procedures and to prevent the transmission of infection. The following allowances of floor space are minimum:

Single patient rooms—100 sq. ft.
Multiple rooms or wards—80 sq. ft. per bed
Pediatric beds or cribs—40 sq. ft. per bed
Full term nursing bassinets—20 sq. ft. per bassinet

4. Doors to patients' rooms shall be wide enough to permit the removal of any occupied bed used in the rooms. Where it is not practical to widen the corridors and the doors of the individual rooms, the state fire marshal may accept in lieu thereof, mattresses which have been equipped with two straps on each side and one on each end. These straps, which are to be used as hand grips, shall be substantially fastened to the mattress and of sufficient strength so that the patient may be easily removed from the beds and transported to the outside.

5. Vision panels shall be required in all double acting doors.

6. Each patient's room shall have at least one window opening to the outside to permit ventilation and a source of natural light.

7. No room shall be used for the bed care of patients which can only be reached by passing through another patient's room.

8. There shall be space and facilities for the proper storage of all drugs, supplies, linen, and equipment.

9. Every room, including storerooms, hallways, and others, shall have sufficient artificial light to make all parts clearly visible and to permit efficient performance of all necessary work.

10. All utility rooms shall be provided with lighting and ventilation and necessary plumbing.

11. Safe emergency lighting facilities shall be provided and distributed, so as to be readily available to personnel on duty at all times.

12. An adequate number of stairways shall be provided with handrails and shall be of size and design permitting the removal of patients on a stretcher.

13. There shall be more than one means of egress leading to the outside of the building from each floor. Egresses are to be located as near to opposite ends of the building as practical.

ENVIRONMENTAL SANITATION

Regulation 9

A. Heating and ventilating:

1. The heating plant shall be adequate to maintain a cold weather temperature of 70° F. throughout the building and a higher temperature where required.

2. Kitchens, bathrooms, and service rooms shall be so located and ventilated by window or mechanical means to prevent offensive odors from entering patients' rooms and the public halls.

Regulation 10

A. Water supply:

1. The water shall be obtained from a municipal water supply or from a private supply system; the location, construction, and operation of which is acceptable to the state Department of Health.

2. The water shall be distributed to conveniently located taps and fixtures in the building.

3. Hot water shall be available at sinks and lavatories at all times.

Regulation 11

A. Sewage disposal:

1. Sewage shall be discharged into a municipal sewerage system where such a system is available, otherwise the sewage shall be collected, treated and disposed of in an independent sewerage system which complies with standards of design and operation approved by the state Department of Health.

Regulation 12

A. Plumbing:

1. All plumbing shall be installed and maintained in accordance with the Iowa State Plumbing Code.

2. Adequate toilet, lavatory, and bath facilities shall be provided on each floor where patients are cared for in the institution.

3. Cross connections, back siphonage defects, and, particularly, water operated suction apparatus are prohibited.

Regulation 13

A. Sterilizing equipment:

1. Adequate facilities shall be provided for the sterilization of utensils, instruments, supplies, and water in accordance with the needs of the patients treated. The facilities shall be carefully maintained and routinely checked to assure continuous efficiency.

2. Adequate facilities with proper safeguards shall be provided for the preparation, storage, and dispensing of sterile equipment and supplies.

Regulation 14

A. Anesthesia storage:

1. Hospitals using anesthetic gases, capable of exploding under certain conditions of concentration, humidity, etc., shall take all reasonable precautions to avoid explosion hazards in storage or in use.

Regulation 15

A. Screens:

1. Screens shall be provided for any outside or inside aperture which could transmit any insect vector carrying infectious material in jeopardy to the welfare and safety of patients. All screen doors shall be equipped with self-closing devices.

Regulation 16

A. Incineration:

1. Incineration facilities shall be provided for the disposal of infected dressings, surgical and obstetrical wastes and other similar materials.

Regulation 17

A. Laundry:

1. The hospital shall make provisions for the proper cleansing of linen and washable goods. Where linen is sent to an outside laundry, the hospital shall be responsible for the effectiveness of cleansing methods used and the proper care of contaminated linens.

Regulation 18

A. Hand-washing facilities:

1. There shall be hand-washing facilities throughout the institution, within or conveniently located with regard to every patient's room or patient caring service. Hand-scrubbing sinks or lavatories, foot pedal preferred, shall be provided in operating, delivery, and labor rooms, nurseries, examining and treatment rooms, dietary facilities, toilet rooms, and rooms used for the isolation of patients. Hand-scrubbing sinks shall be designed to make it possible to wash the hands without break in technique. The use of a common towel is prohibited.

Regulation 19

A. Food service:

1. *Floors:* The floors of all rooms in which food or beverage is stored, prepared, or served, or in which utensils are washed shall be of such construction so as to be easily cleaned, shall be smooth, and shall be kept clean and in good repair. The floors shall be composed of such material as to constitute a minimal hazard when wet or greasy.

2. *Walls and ceilings:* Walls and ceilings of all rooms shall be kept clean and in good repair. All walls and ceilings of rooms in which food or beverage is stored or prepared shall be finished in light color. The walls of all rooms in which food or beverage is prepared or utensils are washed shall have a smooth, washable surface up to the level reached by splash or spray.

3. *Doors and windows:* When flies are prevalent, all openings into the outer air shall be effectively screened and doors shall be self-closing, unless other effective means are provided to prevent the entrance of flies.

4. *Lighting:* All rooms in which food or beverage is stored or prepared, or in which utensils are washed shall be well lighted.

5. *Ventilation:* All rooms in which food or beverage is stored, prepared, or served, or in which utensils are washed shall be well ventilated. A system of forced air ventilation shall be used in the cooking area.

6. *Toilet facilities:* Every hospital shall be provided with adequate and conveniently located toilet facilities for its employees engaged in food handling. Toilet rooms shall not open directly into any room in which food, beverage, or utensils are handled or stored. The doors of all toilet rooms shall be self-closing. Toilet rooms shall be kept in a clean condition, in good repair, and well lighted and ventilated. Hand-washing signs shall be posted in each toilet room used by employees.

7. *Water supply:* Running water under pressure shall be easily accessible to all rooms in which food is prepared or utensils washed.

8. *Lavatory facilities:* Adequate and convenient hand-washing facilities, shall be provided within the kitchen area or adjacent to kitchen area, including hot and cold running water, soap, and approved sanitary towels and shall be readily accessible to employees. The use of a common towel is prohibited.

9. *Construction of utensils and equipment:* All multi-use utensils, cases, counters, shelves, tables, refrigerating equipment, sinks and other equipment or utensils used in connection with the operation of the food service shall be so constructed so as to be easily cleaned and shall be kept in good repair. Utensils containing or plated with cadmium or lead shall not be used, provided, that solder containing lead may be used for jointing.

10. *Cleaning and bactericidal treatment of utensils and equipment:*

a. All equipment including cases, counters, shelves, tables, refrigerators, stoves, hoods, and sinks shall be kept clean and free from dust, dirt, insects, and other contaminating material. All cloths used by maids, chefs, and other employees shall be clean. Single-service containers shall be used only once.

b. All multi-use eating and drinking utensils shall be thoroughly cleaned and effectively subjected to an approved bactericidal process after each usage. All multi-use utensils used in the preparation or serving of food and beverage shall be thoroughly cleansed and effectively subjected to an approved bactericidal process immediately following the day's operation. Drying cloths, if used, shall be clean and shall be used for no other purpose.

c. No article, polish or other substance containing any cyanide preparation or other poisonous material shall be used for the cleansing or polishing of utensils.

11. *Storage and handling of utensils and equipment:* After bactericidal treatment utensils shall be stored in a clean, dry place protected from insects, dust, and other contamination; and shall be handled in such a manner as to prevent contamination as far as practicable. Single-service utensils shall be purchased only in sanitary container, shall be stored therein in a clean, dry place until used, and shall be handled in a sanitary manner.

12. *Disposal of wastes:* All wastes shall be properly disposed of, and all garbage and trash shall be kept in suitable receptacles in such manner as not to become a nuisance.

13. *Refrigeration:* All readily perishable food and beverage shall be kept at or below 40 degrees F. except when being prepared or served. All refrigerators shall be provided with thermometers.

14. *Wholesomeness of food and beverage:* All food and beverage shall be clean, wholesome, free from spoilage, and prepared so as to be safe for human consumption. Milk and fluid milk products shall be served in the individual original containers in which they are received from the distributor or from a bulk container equipped with an approved dispensing device. This requirement shall not apply to cream, which may be served from the original bottle or from a dispenser approved for such service.

15. *Storage and serving of food and beverage:* All food and beverage shall be so stored, and served as to be protected from dust, insects, vermin, depredation, and pollution by rodents, unnecessary handling, droplet infection, overhead leakage, and other con-

tamination. Foods shall be properly cleaned before storage. All means necessary for the elimination of flies, roaches, and rodents shall be used.

16. *Cleanliness of employees:* All employees shall wear clean outer garments and shall keep their hands clean at all times while engaged in handling of food, beverage, utensils, or equipment. Employees shall not expectorate or use tobacco in any form in rooms in which food is prepared.

17. *Miscellaneous:* The premises of all hospitals shall be kept clean and free of litter or rubbish. None of the operations connected with the food service shall be conducted in any room used as living or sleeping quarters. Adequate lockers or dressing rooms shall be provided for employees' clothing and shall be kept clean. Soiled linens, coats, and aprons shall be kept in containers provided for this purpose.

18. *Ice:* All ice used in contact with food or beverage shall be safe in quality, meeting state Department of Health standards for drinking water. It shall be handled and dispensed in a sanitary manner. No ice used for human consumption shall be stored in proximity to an area where wastes are disposed.

19. *Milk and milk products:* There shall be a safe supply of milk, cream and milk products for human consumption. Where pasteurized or Grade A raw milk is not available, condensed, evaporated, or dried milk shall be used.

20. *Food-handling employees:*

a. *Health certificates:* The hospital or institution shall require a medical certificate, given by a reputable physician, for every person handling food in the hospital, stating as the result of a physical examination, and the indicated laboratory procedure that the employee is free from an infectious or communicable disease in a communicable stage, or a carrier of disease, and is physically and mentally able to perform his duties. Such certificate shall be renewed at least once yearly.

b. No person suffering from any infectious or contagious disease or who is a disease carrier shall be employed in the hospital.

21. *Disposal of waste:* Suitable facilities shall be provided for storage, collection and disposal of garbage at frequent intervals in a manner which does not create a nuisance, will not permit the transmission of contagious diseases, or provide a breeding place for flies.

Regulation 20

A. Dietary department of the hospital:

1. *Dietitian:* The dietary department should be under the supervision of a trained dietitian or a person skilled in the handling, preparation and serving of foods and the supervision and management of food handlers.

2. *Dietary departments not supervised by a trained dietitian:* In hospitals where a trained and qualified dietitian is not employed, the services of a trained dietitian or a nutritionist available to the community, or a nutrition consultant of the state Department of Health shall be obtained periodically to consult with the personnel of the dietary department on the storing, preparing, and serving of food and the planning of menus.

3. *Food provided patients and employees:* Food provided patients or employees shall fulfill all the requirements of a diet selected and prepared in accordance with accepted nutritional standards of the National Research Council. The duties of both the skilled and unskilled employees shall be assigned so that these requirements are fulfilled.

Regulation 21

A. Facilities and equipment for patient care: Hospital equipment shall be selected, maintained, and used in accordance with the needs of the patients.

1. *Furnishings, supplies, and equipment:*

a. *Bed:* A hospital bed with suitable mattress, pillows and necessary coverings shall be provided for each patient. After the discharge of each patient, the bed and room furnishings shall be thoroughly cleansed.

b. *Bedside furniture:* There shall be a chair and bedside table for each patient, unless clinically contraindicated.

c. *Linen:* A supply of towels, wash cloths, bath blankets and all other linen which comes directly in contact with the patient shall be provided as needed for each individual patient. No such linen shall be interchangeable from one patient to another before being properly cleansed or laundered.

d. *Individual equipment:* Individual bedpans, wash basins and mouth wash cups shall be provided for each patient. This equipment shall be properly cleansed and stored. Individual thermometers shall be supplied and disinfected before each use.

2. *Hot water bags:* Hot water bags shall be of the proper temperature to protect against burning, and shall be covered before being placed in a bed. Any electrical heating appliance used for patient care shall be carefully checked periodically.

3. *Restraints:* Restraints shall be applied only when they are necessary to prevent injury to the patient or to others, and shall be used only when alternative measures are not sufficient to accomplish their purposes. There must be a written order signed by the attending physician approving the use of restraints either at the time they are applied or as soon thereafter as possible. Careful consideration shall be given to the methods by which they can be speedily removed in case of fire or other emergency.

4. *Signals:* Means of signaling nurses shall be provided within easy reach of all patients confined to bed.

5. *Screens:* Screens or curtains shall be provided in wards or semiprivate rooms in order to secure privacy of each patient.

6. *Storage space:* There shall be satisfactory storage space for clothing, toilet articles, and other personal belongings of patients and all articles shall be marked or identified.

Regulation 22

A. Storage of medicines:

1. All medicines, poisons, and stimulants kept in a nursing service division shall be plainly labeled and stored in a specially designated medicine cabinet, closet or storeroom, and made accessible only to authorized personnel. The cabinet for drugs shall be well illuminated.

2. Narcotics must be securely locked at all times and accessible only to persons in charge.

3. All medications which cannot be reused with safety shall be discarded when orders have been discontinued or patient has been dismissed.

4. There shall be adequate refrigeration for biologicals and such drug products as require refrigeration.

Regulation 23

A. Control of infectious, contagious, and communicable diseases: In hospitals accepting communicable disease patients, there shall be facilities and proper procedures for the prevention and control of infectious, contagious, and communicable diseases, and the hospital and its staff shall provide for compliance with the rules and regulations for the control of communicable diseases as provided by the state Department of Health.

1. *Segregation:* There shall be facilities and proper arrangement of departments, rooms, and patients' beds to provide for the prevention of cross-infections and the control of infectious, contagious and communicable diseases.

a. The maternity and newborn infant services shall be segregated from other services, so as to avoid transmission of infections, and there shall be provisions for removal of infectious maternity or newborn cases to a location where proper isolation can be carried out.

b. There shall be facilities for the isolation or segregation of unclean or infectious medical or surgical cases, and there shall be facilities and proper procedures for the cleansing of rooms and surgeries, immediately following the care of an infectious or contagious case.

c. Segregation of infectious cases shall include policies for the medical, nursing, and lay staffs, providing for proper isolation technique in order to prevent cross-infection between patients, departments and services in the hospital.

d. In planning new hospitals or additions to existing hospitals, there shall be complete separation of obstetrical and surgical services; also, there shall be one or more rooms for contagion, according to the size of the hospital and the needs of the community. Rooms planned for isolation of patients shall have adjoining lavatory and toilet facilities isolated from the rest of the hospital.

2. *Visitors:* The governing authority of the hospital shall establish proper policies for the control of visitors to all services in the hospital in accordance with hospital practice.

a. Maternity hospitals and maternity departments: In maternity hospitals and maternity departments, not more than two visitors in addition to the husband shall be permitted to a patient during visiting hours, and no visitors under fourteen (14) years of age shall be permitted beyond the lobby of a maternity hospital or the visitors' waiting rooms of a maternity department.

b. Whenever babies are shown to visitors there must be a complete separation by a glass window.

c. Visitors with colds or any other apparent signs of infection shall be excluded from the hospital.

Regulation 24

A. Fire prevention and safety:

1. Facilities and construction shall be in accordance with rules and regulations of the state and local fire authorities, and shall be so certified by the local authority.

2. There shall be at least one piece of first aid fire fighting equipment on each floor of every hospital building. Where special hazards exist the type of fire fighting equipment recommended by the state fire marshal shall be used.

3. Fire extinguishers shall be inspected periodically and recharged; the date of check shall be registered on the tag attached to extinguisher.

4. A system of warning occupants and attendants of fire shall be provided. The type, location, device and central point shall be determined by the local fire authority or the state fire marshal.

5. All employees shall be instructed in the fire prevention facilities of the institution, use of fire-fighting apparatus, and the methods of removing patients from the building. A person within the institution shall be designated to give these instructions and to be responsible for evacuating patients in case of fire.

6. All parts of the heating system shall be constructed and maintained so as to eliminate fire hazards. Metal and asbestos protection must be provided for all steam pipes and hot water pipes when placed nearer than two (2) inches from woodwork.

7. Laundry chutes and dumb-waiter shafts shall be lined with fireproof materials and have close fitting doors. No shaft shall terminate in the attic.

8. Elevator shafts shall be enclosed with fireproof material. There shall be no open grille work in new construction.

9. Plain lettered red exit lights shall be located at fire exits on each floor and shall be kept burning between sunset and sunrise.

10. All exit doors shall open outward.

Regulation 25

A. Pharmacy service:

1. The pharmacy operating in connection with a hospital shall comply with regulation 22, and shall comply with the provisions of the pharmacy law requiring registration of drug stores and pharmacies, and the regulations of the Iowa state board of pharmacy examiners.

2. In all hospitals with a pharmacy or drug room, this service shall be under the complete supervision of a pharmacist licensed to practice in the state of Iowa.

Regulation 26

A. Radiology service:

1. There shall be safe X-ray equipment and competent operators in the hospital, or available for the hospital's use in the immediate community, sufficient for radiography, fluoroscopy, and the development of films.

2. Adequate protection for the patients, the operators, and nearby personnel shall be provided.

Regulation 27

A. Laboratory service:

1. Sufficient laboratory and pathological facilities shall be provided in the hospital, or arrangements made with nearby hospitals or laboratories, to provide these services in accordance with the needs of the patients treated in the hospital.

2. Minimum laboratory facilities for urinalysis and blood counts shall be provided in every hospital.

3. All laboratory services shall be under the supervision of a physician, preferably a clinical pathologist.

Regulation 28

A. Emergency and out-patient services:

1. All hospitals shall provide space and facilities for emergency care and treatment, including the administration of blood or blood plasma and intravenous medication, facilities for the control of bleeding, the emergency splinting of fractures, and for the administration of oxygen and anesthesia. Competent personnel shall at all times be available or on call for the care of emergencies.

Regulation 29

A. Surgical departments: Hospitals providing for the surgical care of patients shall provide an operating room or rooms, graduate nursing personnel, modern surgical equipment in good repair to assure safe and aseptic treatment of all surgical patients, and to protect all clean or elective surgical patients from cross-infection.

1. *Surgery location and equipment:*

a. There shall be at least one room provided for surgery in all hospitals providing surgical care.

b. The operating room shall have impervious floors and washable walls.

c. There shall be satisfactory means of illumination of the operating field, as well as general illumination. Safe and adequate auxiliary lighting shall also be provided.

d. Minimum facilities for sterilization (substerilizing) shall be provided in close proximity to the operating room.

2. *Surgical beds and wards:*

a. In hospitals providing care for surgical patients, provisions shall be made for the setting aside of surgical beds, and the arrangement shall be in a manner such as to protect elective and clean surgical cases from cross-infection from unclean or infectious surgical cases.

3. *Pathology examination service:*

a. It shall be the policy of all hospitals providing services for surgical care to have available facilities for the pathological examination of tissue specimen, either on the premises or by arrangement through affiliation, or other means, with a competent pathological laboratory.

Regulation 30

A. Obstetric service: All general or specialized hospitals providing for the obstetrical care of maternity patients shall be properly organized and equipped to provide accommodations for mothers and newborn infants; the supervision of the maternity department shall be under the direction of a qualified registered nurse; there shall be accommodations for the isolation of infected cases; there shall be facilities and quarters for a formulary for newborn infants providing for equipment, personnel, and food-handling apart from the possibility of cross-infection from adult patients, or chemical poisons, particularly, boric acid in powder or solution.

1. *Location and arrangement of obstetric and newborn services:* Obstetric and newborn services shall be so located and arranged so as to provide for complete protection of mothers and newborn infants from infection and from cross-infection from patients in other services in the hospital.

a. *Labor and delivery room facilities:* Room or rooms shall be set aside for the use of maternity patients for labor and delivery, and every precaution shall be taken to prevent the housing of patients with an infectious, contagious, or communicable disease; recognized policies shall be established for the thorough and complete cleansing of such rooms after care of a patient with an infectious condition. Proper nursing techniques shall be carried out by personnel assigned to the obstetrical service to insure safe care within this area.

b. *Newborn nursery, suspect nursery, and provisions for isolation:* There shall be exclusive rooms for the care of newborn infants and provisions for a suspect nursery for infants suspected of a contagious, infectious, or communicable disease; there shall be provisions for the complete isolation of infants with a known infectious, contagious, or communicable disease. Newborn and older infants admitted from the outside shall not be cared for in the normal newborn nursery.

2. *Labor and delivery room services:* The number of rooms for labor and delivery and the technical equipment for these rooms shall be commensurate with the needs of the hospital; there shall be in all hospitals facilities and supplies for the treatment, including the administration of plasma to maternity patients suffering from shock or hemorrhage.

3. *Care of the newborn:*

a. In all hospitals providing maternity care, or care of the newborn infant, there shall be nursing personnel exclusively assigned to the service, and proper facilities to provide for segregation of newborn infants, control of the spread of diseases of the newborn, particularly epidemic diarrhea and impetigo, facilities for care of the premature infant, including incubators. Necessary policies and procedures shall be established to insure safe care.

b. In every hospital providing care of maternity patients and care of the newborn, there shall be at least one premature care incubator of a design approved by the state Department of Health.

4. *Formulary:* In every hospital providing care for the newborn, there shall be space set aside for a formulary providing for the storage, handling and preparation of infant formulas apart from food provided to adult patients. No drugs or other extraneous substances shall be kept in the formulary.

5. *Reporting of children born out of wedlock:* Children taken from the hospital by persons other than their own parent or parents, and referrals for child placement or adoption shall be in accordance with the laws and the rules and regulations of the state department of social welfare.

Regulation 31

A. Pediatric services: All hospitals providing pediatric care shall be properly organized and equipped to provide adequate service.

1. A hospital providing care for children shall have registered nursing personnel commensurate with the needs of the hospital and the size of the service.

2. Hospitals providing pediatric care shall have proper facilities for the caring of children apart from the services for adult patients. Apart from the newborn nursing service, there shall be proper facilities and procedures for the isolation of chil-

dren with infectious, contagious, or communicable diseases.

Regulation 32

A. Tuberculosis hospitals:

1. Any hospital or sanatorium primarily intended for the reception, diagnosis, care, and treatment of tuberculosis cases shall be considered a tuberculosis hospital or sanatorium, and shall conform to all the requirements set forth in the foregoing standards and regulations for general hospitals and special hospitals, except that maternity facilities need not be provided as part of the tuberculosis hospital service if provision is made for adequate prenatal care at the institution, and arrangements are made for the delivery, post-partum care of the mother, and the care of the infant at some available licensed hospital that does provide maternity service.

2. The professional staff shall be personnel especially qualified in the diagnosis and treatment of tuberculosis.

3. All patients diagnosed or suspected of having tuberculosis shall be segregated from the noninfectious patients in the hospital.

4. The use of infectious disease precautions (isolation technique) shall be established for the protection of the patients, hospital personnel, and visitors, and the necessary instruction given to patients, personnel and visitors to insure this procedure.

5. Personnel employed at tuberculosis hospitals shall have a complete physical examination which shall include skin tests with tuberculin, and a chest X-ray at the start of service of employment, and annually thereafter, unless indicated at shorter intervals.

Regulation 33

A. Nervous and mental disease hospitals:

1. Any nervous and mental disease hospital operating as a nervous and mental disease hospital, must be devoted primarily to the care of mental cases, have a staff of professional personnel especially qualified in the diagnosis and treatment of mental illnesses.

2. Hospitals admitting mental patients shall be under the direction of a well qualified physician who is experienced in psychiatry.

3. There shall be in attendance at all times a registered nurse with special training or experience in the care of mental patients.

4. Nervous or mental patients shall be admitted to mental hospitals in accordance with the commitment laws of Iowa.

5. Patients should be grouped according to age, degree of activity, kind and duration of mental illness. Children under 16 years of age, alcoholics and/or drug addicts, patients with favorable prognosis shall be segregated, as well as patients with tuberculosis or other communicable diseases.

6. Facilities for isolation as recommended by the attending physician shall be provided.

7. Rules and regulations pertaining to general hospitals are applicable to mental hospitals; except that maternity facilities need not be provided as part of the mental hospital service if provision is made for adequate prenatal care of the mother, and the care of the infant at some available licensed hospital that does provide maternity service.

Regulation 34

A. Contagious disease hospital:

1. Any contagious disease hospital operating as a contagious disease hospital, which is not primarily a tuberculosis hospital, shall conform to all the requirements and facilities which will insure adequate care for the patients served.

Regulation 35

A. Penalty and enforcement:

1. See chapter 91, Acts of the 52nd General Assembly, sections 14, 15 and 16.

Regulation 36

A. Validity of rules and regulations:

1. If any provision of these rules and regulations or the application thereof to any person or circumstances shall be held invalid, such validity shall not affect the provisions or application of these regulations which can be given effect without the invalid provision or application, and to this end the provisions of these regulations are declared to be severable.

NURSING HOMES FOR AGED OR INFIRM PERSONS

RULES, REGULATIONS AND MINIMUM STANDARDS

DEFINITIONS:

1. **Nursing Home.** As used in this Act "Nursing Home" is any institution, place, building, or agency in which any accommodation is primarily maintained, furnished, or offered for the care over a period exceeding twenty-four hours of two or more nonrelated aged or infirm persons requiring or receiving chronic or convalescent care, and shall include sanatoriums, rest homes, boarding homes, or other related institutions within the meaning of this Act. Nothing in this Act shall apply to hotels or other similar places that furnish only food and lodging, or either, to their guests.

2. **Patient.** A patient is any individual cared for in a nursing home as defined above.

3. **Physician.** For the purpose of these regulations, a physician shall be one licensed to practice medicine and surgery, as defined in chapter 148, Code of Iowa, 1946, or osteopathy and surgery, as defined in chapter 150, Code of Iowa, 1946.

LOCATION AND ENVIRONMENT:

1. The general site area shall be sanitary and of a generally quiet nature. The yard or lawn should be large, and suitable for recreational purposes during good weather. If at all possible, the area should be enclosed by a fence for the safety of ambulatory patients who might become confused and wander away.

2. Local zoning regulations may restrict nursing homes from operating in certain areas. This is for local determination and a nursing home cannot be licensed in an area so restricted.

3. Institutions shall be located on or near streets or roads kept open for traffic at all times. Homes on main streets or in downtown sections are not acceptable because of noise and danger to ambulatory patients.

GENERAL REGULATIONS:

1. Every nursing home, wherever located, either inside or outside of the boundaries of a municipality, and without regard to the population of the municipality in which it may be located shall comply with the provisions of the housing law (chapter 413, Code of Iowa, 1946). In addition, every nursing home located inside of a municipality shall comply with all local municipal ordinances applicable thereto.

2. No nursing home may be licensed unless and until it conforms to the safety regulations providing minimum standards for prevention of fire and for protection of life and property against fire, and shall secure written approval from either the state fire marshal or local fire authority, certifying compliance with such minimum standards.

3. Copies of these regulations shall be available to all employees and patients of the institution and each employee shall be familiar with the provisions of these rules and regulations.

4. An operator of a nursing home shall be of good character.

5. Intoxicants and narcotics shall not be allowed on the premises except as ordered by a physician.

6. Intoxicants and narcotics shall not be habitually used by any employee.

LICENSE:

1. Separate license. Separate licenses are required for institutions maintained on separate premises, even though under same management; provided, however, that separate licenses are not required for separate buildings on the same grounds.

2. License shall be posted. License shall be conspicuously posted in the area where patients are admitted.

3. Capacity. No nursing home shall admit more patients than their licensed capacity.

4. License nontransferable. The nursing home license is nontransferable and shall be surrendered to the Iowa State Department of Health on change of ownership, name or location of the nursing home, or in the case of ceasing to operate as a nursing home. In case of change of name or location, a new application shall be filed.

DENIAL OR REVOCATION OF LICENSE:

A license to operate a nursing home shall be denied, revoked, or suspended on any of the following grounds:

1. Fraud in applying for or procuring a license.

2. Willful or repeated violations of Senate File 381 [Ch. 135C, Code 1950], Acts of 52nd General Assembly and/or rules, regulations and minimum standards promulgated by the Iowa State Department of Health thereunder.

3. Habitual intoxication or use of drugs by licensee.

4. Conviction of licensee for an offense involving turpitude.

COMMUNICATION:

There shall be not less than one telephone in the building, and such additional telephones as are required to summon help promptly in case of emergency.

FIRE PREVENTION:

1. There shall be more than one exit leading to the outside of the building from each floor. Exits are to be located as near to opposite ends of the building as practical.

2. Facilities and construction shall be in accordance with rules and regulations of the state and local fire authorities and shall be as certified by the local authority.

3. There shall be at least one piece of first aid fire fighting equipment on each floor of every nursing home building. Where special hazards exist the type of *fire fighting equipment recommended by the state fire marshal shall be used.*

4. Fire extinguishers shall be inspected periodically every six months and recharged; the date of check shall be registered on the tag attached to extinguishers, by reliable persons, preferably the local fire chief or service man from fire extinguisher company.

5. A system of warning occupants and attendants of fire shall be provided. The type, location, device and control point shall be determined by the local fire authority or the state fire marshal.

6. All employees shall be instructed in the fire prevention facilities of the institution, use of fire fighting apparatus, and the methods of removing patients from the building. A person within the institution shall be designated to give these instructions and to be responsible for evacuating patients in case of fire.

7. All parts of the heating systems shall be constructed and maintained so as to eliminate fire hazards. Metal and asbestos protection must be provided for all steam pipes and hot water pipes when placed nearer than two (2) inches from woodwork.

8. Laundry chutes and dumb-waiter shafts shall be lined with fireproof materials and have close fitting doors. No shaft shall terminate in the attic.

9. Elevator shafts shall be enclosed with fireproof material. There shall be no open grille work in new construction.

10. Plain lettered red exit lights shall be located at fire exits on each floor and shall be kept burning between sunset and sunrise.

11. All exit doors shall open outward.

GENERAL SANITATION:

1. Building Construction. The walls and floors shall be of such character, quality and type as to permit frequent cleaning or painting.

Construction shall be such as to prevent entrance and harboring of rats and other rodents.

The building shall be kept in good repair, clean and sanitary at all times, and provide for proper protection of patients and personnel. This includes basements, attics, porches, and yards.

2. Heating. The heating system shall be adequate to maintain a comfortable temperature throughout the building during the coldest weather.

3. Water supply. The water supply shall be approved by the Iowa State Department of Health. Well water shall be tested annually and report sent to the Division of Hospital Services.

4. **Sewage disposal.** Sewage shall be collected, treated and disposed of in a manner to be approved by the Iowa State Department of Health.

5. **Toilet facilities.** All plumbing shall comply with the Iowa State Plumbing Code. Toilet and bath facilities shall be provided in number ample for use according to number of patients of both sexes, and personnel of the institution. Minimum requirements shall be one lavatory, one water closet, and one shower or tub for each ten persons, or fraction thereof, of each sex.

6. **Garbage.** All garbage shall be stored and disposed of in a manner that will not permit transmission of diseases, create a nuisance, or provide a breeding place for flies.

7. **Screens.** Screens of 16 mesh per square inch shall be provided at all openings. Screen doors shall swing outward and be self-closing.

8. **Lighting.** Each room used for patient occupancy shall be an outside room with a minimum window area of ⅛ of the superficial floor area. Greater window area is desirable.

Artificial lighting shall be sufficient to light the entire room area. Exposed light globes shall not be used in patient rooms or areas frequented by patients, such as dining halls, etc. All hallways, entrances and exits shall be clearly lighted at all times.

Emergency lighting shall be available at all times. Flashlights or battery operated lamps shall be ready for use at all times in case of emergency. Open flame emergency lights shall not be used.

9. **Ventilation.** Kitchens, bathrooms, service rooms, etc., shall have adequate ventilation to prevent any objectionable odors from permeating through the building.

10. **Stairways, Elevators.** All stairways shall have hand rails. All open stairways shall be adequately protected with guard rails. Nonslip stair treads are recommended. Elevators may be required in multi-story buildings.

11. **Linens.** All linens shall be properly cleansed. If the institution operates its own laundry all official regulations governing safe and proper operation of laundry shall be complied with.

FOOD SANITATION:

1. Facilities for preparing food shall be adequate and properly maintained. Dining areas shall be adequate for both patients and personnel.

2. **Food storage.** Storerooms shall be adequate and clean in all respects. No rodents, flies, plumbing leaks shall be tolerated in the food handling area. Drugs, poison, or any other medication shall not be stored with food or in any manner they might be mistaken for food.

3. **Refrigeration.** All perishables shall be adequately protected by refrigeration. Milk, milk products and meats shall be refrigerated at a temperature of 40-45 degrees F. A reliable thermometer shall be in each refrigerator box at all times to check temperature.

4. All dishes and silverware and all utensils used in preparing or serving food shall be effectively cleaned, rinsed and cared for in a sanitary manner. Washing shall be in hot water with adequate soap or detergent. Rinse shall be by clear hot water near the boiling point. Bactericidal treatment shall be accomplished either by immersion for two minutes in water of 180 degrees F. or by boiling for one minute. These results may be obtained with properly designed mechanical washers, or heat cabinets or both. After rinsing, the dishes should be allowed to drain and dry in racks, on nonabsorbent surfaces, or in drying cabinets. Dish cloths shall not be used for drying. Clean dishes should be stored in closed cupboards.

5. Drinking water shall be stored and dispensed in a sanitary manner. All ice used in connection with food or drink shall be safe and sanitary and dispensed in a sanitary manner.

6. Fluid milk served shall be pasteurized.

7. Facilities shall be available for washing hands for all food handlers. An adequate supply of individual use towels shall be maintained. Common use towels are not permitted.

8. Health certificates for all personnel, including the operator, shall be available for inspection. A medical certificate, given by a reputable physician, for every person caring for patients or handling food, stating as a result of a physical examination, chest X-ray examination and indicated laboratory procedure, that the employee or person is free from any infectious or communicable disease in a communicable stage, or a carrier of disease and is physically and mentally able to perform his duty. Such certificate shall be renewed at least once annually. No person suffering from infectious or contagious disease or who is a carrier shall be employed in a nursing home.

FOOD REQUIREMENTS:

Food requirements shall conform to the U. S. Department of Agriculture Nutritional Standards for the Sedentary or Incapacitated. At least 3 meals per day shall be served each patient at regular hours. The following standards list kind and quantities for a week:

*Milk	5 qts.
Potatoes	2.5 lbs.
Dry beans	4 oz.
Citrus fruits	2 lbs.
Green and yellow vegetables	3 lbs.
Eggs	5
Meat	2.5 lbs.
**Flour—cereals	3 lbs.
Fat	14 oz.
Sugar, syrup and preserves	12 oz.
Other vegetables and fruit	4 lbs.

Special diets may be ordered by a physician and such orders shall be recorded in the patient's record. Such diets shall be served as prescribed.

PATIENT ACCOMMODATIONS AND CARE:

1. Each room for patient occupancy shall have an outside exposure. Rooms extending below ground

*Milk or equivalent in cheese, dry milk, evaporated milk, etc.
**Count 1.5 lbs. of bread as one pound of flour.

level, or a basement room for patient occupancy shall have:

1. At least 7 foot high ceiling.
2. Ceiling shall be in every part at least 3 feet 6 inches above the surface of the street or ground outside of or adjoining the same.
3. Toilet and lavatory accessible.
4. Windows at least 12 square feet in area, opening readily and opening in street or court.
5. Shall have second exit.

2. Bedrooms shall be of size to allow a minimum of 60 square feet of floor space per bed.

3. A room or rooms shall be available for use of patients ill or indisposed or in need of isolation.

4. Sexes shall be separated by means of separate wings, floors or rooms, except in cases of husband and wife. Rooms shall be so arranged that it will not be necessary for a patient to pass through rooms of opposite sex to reach toilet facilities or other areas of the home.

5. Acutely ill patients shall be transferred to the nearest general hospital, unless a physician indicates in writing that the patient may be cared for satisfactorily in present accommodations. Such authorization shall be preserved with the patient's record.

6. A bed, mattress and pillow shall be provided each patient. Sufficient clean linen and blankets shall be provided to protect the patient's welfare and comfort.

7. Ill patients shall be provided with a bell for calling attendants. A small hand bell is acceptable.

8. The maximum number of patients which may be confined to bed by illness at any one time shall have provided one each of the following items:

(a) thermometer, (b) wash basin, (c) mouth wash cup, (d) bed pan.

These shall be thoroughly washed with soap and water with a rotating motion after each use and shall be marked for use of a particular patient. Before being used by another patient they shall be sterilized as follows:

(a) thermometer, by immersion in alcohol or as directed by a physician.

(b) utensils, by boiling for not less than 15 minutes, or autoclaving 15 lbs. pressure—10 minutes.

9. Equipment and supplies for first aid shall be available at all times.

10. All medications, poisons, drugs, stimulants or biologicals shall be kept locked in a special cabinet, closet, or refrigerator and accessible only to responsible personnel. All medications shall be clearly labeled.

11. No hypodermic syringes and needles shall be kept on the premises, except that a registered nurse, licensed practical nurse or qualified physician may possess such syringes and shall be responsible for their use and care. Authorization for hypodermic medication for each individual patient shall be signed by the attending physician who assumes the responsibility for the administration of the medication.

12. Disturbed mental patients shall not be cared for in a nursing home licensed under these regulations. A person requiring general use of restraints shall be considered disturbed mentally.

13. Restraints may be applied to a patient only on written order of a physician. In case of emergency, restraints may be applied pending arrival of a physician. No door may be locked in a manner which will not permit immediate opening in case of emergency.

14. Visiting shall be permitted. Any friend or relative of a patient shall have access to premises for visiting purposes as established by the operator between the hours of eleven o'clock in the morning and eight o'clock in the evening. Visiting at other hours shall be permitted upon advice of a physician. A parlor, or special visitor's room shall be available for this purpose. Card tables and recreational facilities should be supplied. Comfortable chairs are also necessary.

Hallways are not to be used for sitting rooms or patient bedrooms.

15. The position of the patient in bed should be changed frequently.

16. Patient should be out of bed as much as possible and removed from the bedroom frequently according to doctor's order.

17. The operator or nurse should observe and report symptoms and complaints of the patient to the attending physician.

18. Careful care of the skin shall be practiced to prevent bedsores.

a. Baths should be given at least every second day for bed patients. Ambulatory patients, once a week.

b. If skin is dry, oil rubs shall be used.

c. For the incontinent patient:

(1) Daily baths

(2) Partial baths after each voiding

(3) Rubber sheeting on bed to protect mattress

(4) Cellu pads or diapers applied to keep the bedding dry and for the patient's comfort

(5) Very little soap should be used on dry skin

(6) Soothing and healing lotions or creams shall be applied where the skin is irritated.

19. Recreational facilities shall be provided and occupational therapy encouraged for all occupants.

20. Adjustable beds shall be used.

a. Cots shall not be used.

b. Roll-away beds shall not be used.

Each patient shall have a comfortable bed with at least the minimum of 60 square feet of floor space per bed. The bed shall have a light spring and a mattress which is soft and not less than 4-6 inches in thickness. Each bed shall have adequate sheets, blankets, bed pads, pillow cases and spread.

21. Wheel chairs shall be available to care for the patients who can be up in wheel chairs.

22. Deodorants shall be used to reduce offensive odors.

PERSONNEL:

1. A physician shall thoroughly examine a patient within a week of admission and a permanent record kept of such examination. All patients shall thereafter be thoroughly examined by a duly licensed physician or surgeon or a duly licensed osteopathic physician or surgeon at least annually. A physician

shall be called whenever a patient's condition requires professional attention.

2. Any institution caring for 12 or more individuals shall have nursing care supervised by an Iowa registered nurse or by a licensed practical nurse licensed to practice in the state of Iowa as being qualified to properly care for such patients. The Iowa State Department of Health may require the employment of licensed nursing personnel in other institutions, if the welfare of the patients so indicates. In any event, the personnel shall be sufficient to provide adequate care as required for all patients during day or night.

3. Each patient shall be given proper personal attention and care consistent with his condition, and/or as ordered by a physician.

4. All personnel, including the operator, shall give attention to personal neatness.

ADMISSION RECORDS:

1. The operator of the home shall keep a permanent admission record of all residents and shall include in writing the following:

Date of admission.
Full name of patient.
Home address.
Name and address of nearest relative or friend.
Age, Race, Place of birth, Marital status.
Name and address of physician.

2. A thorough physical examination shall be recorded and signed by physician.

3. Agreement between nursing home and patient relative to cost of care shall be signed by both parties or their lawful agents.

4. Name of person arranging for admission of patient. An itemized list of all personal effects, clothing, jewelry, toilet articles, etc., shall be recorded. A copy of such a list which has been signed by the patient or lawful agent shall be given them at time of admission.

FINANCIAL RECORDS:

A record of all sums received from each patient shall be kept up to date and available for inspection. The operator, or agent, of the home shall make careful inquiry as to the capacity of any patient, or prospective patient, to enter into contract or agreement before such agreement or contract is concluded. Neither the operator of the home nor any agent shall misuse or misappropriate any property, real or personal, belonging to a patient, or prospective patient, of the home. Nor shall undue influence or coercion be used in procuring a transfer of funds or property, or in procuring a contract or agreement providing for payment of funds or delivery of property, belonging to a patient, or a prospective patient, of the home.

RECORDS AND REPORTS:

1. All records shall be permanent in nature, either typewritten or in legible handwriting in pen and ink. Such records shall consist of the following information for each patient:

a. Name.
b. Address at time of admittance.
c. Age at time of admittance.
d. Sex.
e. Date of admittance.
f. Date of discharge or death.
g. All written orders or instructions of a doctor.
h. Name and address of attending physician.
i. Name and address of responsible relative or agency.

2. No medication shall be dispensed, except by written order of a physician licensed therefore and a permanent record shall be kept of such order listing name of patient, date given, type of dosage of medication, and signature of physician ordering such medication.

3. Such records shall be preserved. Any nursing home shall apply to the Iowa State Department of Health for instructions as to disposition of such records when such home is closing, moving, or for any other reason.

4. Any occurrence of poisoning, outbreak of epidemic, contagious disease, or any other unusual occurrences shall be immediately reported by telephone or telegram to the Iowa State Department of Health or to the nearest health officer. When local health officer is notified, a written report shall also be mailed immediately to the Iowa State Department of Health.

5. An annual report shall be furnished the Iowa State Department of Health regarding services furnished during the preceding year. Forms will be furnished for this purpose.

RULES, REGULATIONS AND MINIMUM STANDARDS SEPARATE:

The several rules, regulations and minimum standards promulgated under Senate File 381, Acts of the 52nd General Assembly, are hereby declared to be separate, independent rules, and the holding of any part thereof to be unconstitutional or void shall not affect the validity of the remainder of the rules, regulations and minimum standards.

STATE PLUMBING CODE

CODE OF RULES
BASIC PLUMBING PRINCIPLES

1. All premises intended for human habitation or occupancy shall be provided with a supply of pure and wholesome water, neither connected with unsafe water supplies nor cross-connected through plumbing fixtures to the drainage system.

2. Buildings in which water closets and other plumbing fixtures exist shall be provided with a supply of water adequate in volume and pressure for flushing purposes.

3. The pipes conveying water to water closets shall be of sufficient size to supply the water at a rate required for adequate flushing without unduly reducing the pressure at other fixtures.

4. Devices for heating water and storing it in "boilers" or hot water tanks, shall be so designed and installed as to prevent explosions.

5. Every building intended for human habitation or occupancy on premises abutting on a street or alley in which there is a public sewer shall have a connection with the sewer, and, if possible, a separate connection.

6. In multiple dwellings provided with a house drainage system there shall be for each family at least one private water closet.

7. Plumbing fixtures shall be made of smooth nonabsorbent material, and shall be free from concealed fouling surfaces.

8. The entire house drainage system shall be so designed, constructed, and maintained as to conduct the waste water or sewage quickly from the fixture to the place of disposal with velocities which will guard against fouling and the deposit of solids and will prevent clogging.

9. The drainage pipes shall be so designed and constructed as to be proof for a reasonable life of the building against leakage of water or drain air due to defective materials, imperfect connections, corrosion, settlements or vibration of the ground or building, temperature changes, freezing, or other causes.

10. The drainage system shall be provided with an adequate number of cleanouts so arranged that in case of stoppage the pipes may be readily accessible.

11. Each fixture or combination fixture shall be provided with a separate, accessible, self-scouring, reliable water-seal trap, properly vented, placed as near to the fixture as possible.

12. The house drainage system shall be so designed that there will be an adequate circulation of air in all pipes and no danger of siphonage, aspiration, or forcing of trap seals under conditions of ordinary use.

13. The soil stack shall extend full size upward through the roof and have a free opening, the roof terminal being so located that there will be no danger of air passing from it to any window and no danger of clogging of the pipe by frost or by articles being thrown into it or of roof water draining into it.

14. The plumbing system shall be subjected to a water or air pressure test and to a final inspection so as to disclose all leaks and imperfections in the work.

15. No substances which will clog the pipes, produce explosive mixtures, or destroy the pipes or their joints shall be allowed to enter the house drainage system.

16. Refrigerators, fixtures, or receptacles for storing of food or storing or dispensing water used for drinking, culinary, surgical or other purposes for which a pure water supply is imperative, shall not be connected directly with a drainage system.

17. No water closet shall be located in a room or compartment which is not properly lighted and ventilated to the outer air.

18. If water closets or other plumbing fixtures exist in buildings where there is no sewer available, suitable provision shall be made for disposing of the house sewage by some method of sewage treatment and disposal approved by the state Department of Health.

19. Where a house drainage system may be subjected to back flow of sewage, suitable provision shall be made to prevent its overflow in the building.

20. Plumbing systems shall be maintained in a sanitary condition.

ARTICLE I—DEFINITION OF TERMS

Section 1.0. Air Gap—The 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 or plumbing fixture and the flood level rim or spill level of the receptor.

Sec. 1.1. Branch—The branch of any system of piping is that part of the system which extends horizontally at a slight grade, with or without lateral or vertical extensions or vertical arms, from the main to receive fixture outlets not directly connected to the main.

Sec. 2.0. Circuit Vent—A circuit vent is a group vent extending from in front of the last fixture connection of a horizontal branch to the vent stack.

Sec. 2.1. Continuous-Waste-and-Vent—A continuous-waste-and-vent is a vent that is a continuation of and in a straight line with the drain to which it connects.

Sec. 3.0. Critical Level—The critical level of a back-siphonage preventer, when a vacuum of fifteen inches of mercury or greater exists in the supply line to the fixture, is the horizontal plane through the preventer to which it (the preventer) can be immersed in water, open to the atmosphere, before siphonage begins through the preventer. Conversely the critical level may be defined as the highest horizontal plane to which the flood level of a fixture can be raised, relative to a back-siphonage preventer before siphonage begins, when a vacuum of fifteen inches of mercury exists in the supply line.

Sec. 3.1. Cross Connection (Interconnection)—A cross connection or interconnection is any physical connection between two otherwise separate water-supply systems whereby water may flow from one system to the other.

Sec. 4.0. Dead End—A dead end is a branch leading from soil, waste, vent, house drain, or house sewer, which is terminated at a developed distance of 2 feet or more by means of a cap, plug, or other fitting not used for admitting water to the pipe.

Sec. 4.1. Direct Connection—A direct connection is any physical connection whereby it is possible for water or waste to flow from one source or system to another.

Sec. 5.0. Effective Opening—The effective opening is the cross sectional area of the passageway at the point of water supply discharge. In the case of plumbing fixtures or devices, the effective opening is the minimum cross sectional area of the passageway between the point of discharge (spout) and the inlet to the control valve. The basis of measurement for the effective opening shall be the diameter of a circle of equal cross sectional area. If two or more lines supply one outlet, the effective opening shall be the sum of the areas of the effective openings of the individual lines or the area of the outlet, whichever is the smaller.

Sec. 5.1. Fixture Drain—A fixture drain is the drain from the trap of a fixture to the junction of the drain with any other drain pipe.

Sec. 6.0. Fixture Unit—A fixture unit is a factor so chosen that the load-producing values of the different plumbing fixtures can be expressed approximately as multiples of that factor.

Sec. 6.1. Flood Level—Flood level in reference to a plumbing fixture is the level at which water begins to overflow the top or rim of the fixture.

Sec. 7.0. Grade—The grade of a line of pipe is its slope in reference to a horizontal plane. In plumbing it is usually expressed as the fall in inches per foot length of pipe.

Sec. 7.1. Group Vent—A group vent is a branch vent that performs its functions for two or more traps.

Sec. 8.0. House Drain—The house drain is that part of the lowest horizontal piping of a house drainage system which receives the discharge from soil, waste, and other drainage pipes inside the walls of any building and conveys the same to the house sewer which begins 5 feet outside the inner face of the building wall.

Sec. 8.1. House Sewer—The house sewer is that part of the horizontal piping of a house drainage system extending from the house drain 5 feet outside of the inner face of the building wall to its connection with the main sewer or private sewage disposal works and conveying the drainage of but one building site.

Sec. 9.0. Indirect Waste Pipe—An indirect waste pipe is a waste pipe which does not connect directly with the building drainage system, but discharges into it through a properly trapped fixture or receptacle.

Sec. 9.1. Local Ventilating Pipe—A local ventilating pipe is a pipe through which foul air is removed from a room.

Sec. 10.0 Loop Vent—A loop vent is the same as a circuit vent except that it loops back and connects with a soil or waste-stack vent instead of the vent stack.

Sec. 10.1. Main—The main of any system of horizontal, vertical, or continuous piping is that part of such system which receives the wastes, vent or back vents, from fixture outlets or traps, direct or through branch pipes.

Sec. 11.0. Plumbing—Plumbing is the art of installing in buildings the pipes, fixtures, and other apparatus for bringing in the water supply and removing liquid and water-carried wastes.

Sec. 11.1. Plumbing Fixtures—Plumbing fixtures are receptacles intended to receive and discharge water, liquid, or water-carried wastes into a drainage system with which they are directly or indirectly connected.

Sec. 12.0. Plumbing System—The plumbing system of a building includes the water supply distributing pipes, the fixtures and fixture traps; the soil, waste, and vent pipes; the house drain and house sewer; the storm-water drainage; with their devices, appurtenances, and connections all within or adjacent to the building.

Sec. 12.1. Relief Vent—A relief vent is a branch from the vent stack, connected to a horizontal branch between the first fixture branch and the soil or waste stack, whose primary function is to provide for circulation of air between the vent stack and the soil or waste stack.

Sec. 13.0. Size and Length—The given caliber or size of pipe or tubing unless otherwise stated is the nominal size by which the pipe or tubing is commercially designated. The developed length of a pipe is its length along the center line of pipe and fittings.

Sec. 13.1. Soil Pipe—A soil pipe is any pipe which conveys the discharge of water closets, with or without the discharges from other fixtures, to the house drain.

Sec. 14.0. Stack—Stack is a general term for any vertical line of soil, waste, or vent piping.

Sec. 14.1. Stack Vent—A stack vent is the extension of a soil or waste stack above the highest horizontal or fixture branch connected to the stack.

Sec. 15.0. Trap—A trap is a fitting or device so constructed as to provide a liquid trap seal which will prevent the passage of air or gas through a pipe without materially affecting the flow of sewage or waste water through it.

Sec. 15.1. Trap Seal—The trap seal is the vertical distance between the crown weir and the dip of the trap.

Sec. 16.0. Vent Pipe—A vent pipe is any pipe provided to ventilate a house drainage system and to protect traps against siphonage and back pressure.

Sec. 16.1. Vent Stack—A vent stack, sometimes called a main vent, is a vertical vent pipe installed primarily for the purpose of providing circulation of air to or from any part of the building drainage system.

Sec. 17.0. Waste Pipe—A waste pipe is any pipe which receives the discharge of any fixture, except water closets, and conveys the same to the house drain, soil or waste stacks.

Sec. 17.1. Water Distribution Pipes—The water distribution pipes are those which convey water from the service pipe to the plumbing fixtures.

Sec. 18.0 Water-Service Pipe—The water-service pipe is the pipe from the water main to the building served.

Sec. 18.1. Wet Vent—A wet vent is a soil or waste pipe that serves also as a vent.

ARTICLE II—GENERAL REGULATIONS

Section 19.0. Installation of Piping—Horizontal drainage piping shall be run in practical alignment and shall be supported at intervals not exceeding 8 feet. The minimum slopes shall be as follows: Not less than ¼ inch fall per foot for 1¼ to 2 inch diameters, inclusive; not less than ⅛ inch fall per foot for 2½ to 4 inch diameters, inclusive; not less than 1/16 inch fall per foot for 5 to 8 inch diameters, inclusive; and a slope that will maintain a velocity

of at least 2.0 feet per second in a pipe of 10 inch diameter or larger. Stacks shall be supported at their bases and shall be rigidly secured. Piping shall be installed without undue stresses or strains, and provision made for expansion, contraction, and structural settlement. No structural member shall be weakened or impaired beyond a safe limit by cutting, notching or otherwise, unless provision is made for carrying the structural load.

Sec. 20.0. Changes in Direction—Changes in direction in drainage piping shall be made by the appropriate use of cast-iron 45° wyes, half wyes, longsweep quarter bends, sixth, eighth, or sixteenth bends, or by combinations of these fittings, or by use of equivalent fittings or their combinations; except that sanitary tees may be used in vertical sections of drains or stacks, and short quarter bends may be used in drainage lines where the change in direction of flow is from the horizontal to the vertical. Tees and crosses may be used in vent pipes and in water-distributing pipes. No change in direction greater than 90° in a single turn shall be made in drainage pipes.

Sec. 21.0. Prohibited Fittings—No double hub, double T, or double sanitary T branch, twin ell, cast iron closet bend, 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 bands 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.

Sec. 22.0. Dead Ends—In the installation of any drainage system dead ends shall be avoided.

Sec. 23.0. Protection of Material—All pipes passing under or through walls shall be protected from breakage. Pipes shall not be run under or through chimneys. All pipes passing through or under cinder concrete or other corrosive material shall be protected against external corrosion.

Sec. 23.1. Protection of Water Tank, Ice Tank, and Special Equipment—Exposed drainage pipes shall not pass directly over water supply tanks, reservoirs, prepared food receptacles, operating tables, surgical equipment and special areas easily contaminated unless either the area or drainage line is amply protected by means of covers, guards or shields designed to receive or divert possible leakage.

Sec. 24.0. Workmanship—Workmanship shall be of such character as to fully secure the results prescribed in all of the sections of this code and shall be done in a neat and workmanlike manner.

Sec. 25.0. Installation of Plumbing—All plumbing installed shall comply with the requirements of this code.

ARTICLE III—QUALITY AND WEIGHTS OF MATERIALS

Section 26.0. Materials, Quality of—All materials used in any drainage or plumbing system, or part thereof, shall be free from defects and shall meet accepted standards.

Sec. 27.0. Label, Cast or Stamped—Each length of pipe, fitting, trap, and fixture or device used in a plumbing drainage system shall be indelibly stamped or marked with the weight, quality and the maker's mark or name. Septic tanks shall be marked with effective capacity and gauge of metal.

Sec. 28.0. Vitrified Clay Pipe and Concrete Pipe—All vitrified clay pipe shall conform to the A.S.T.M. "Standard Specifications for Clay Sewer Pipe" (Serial designation, C 13-40). All concrete pipe shall conform to the A.S.T.M. "Standard Specifications for Concrete Pipe" (Serial designation C 14-40).

Sec. 29.0. Cast-Iron Pipe—(a) *Quality*—All cast-iron pipe and fittings shall conform to the A.S.A. "American Standard for Cast Iron Soil Pipe and Fittings" (Serial designation, A 40.1-1935).

(b) *Coating*—All cast iron pipe and fittings shall be coated with asphaltum or coal tar pitch.

Sec. 30.0. Wrought-Iron Pipe—All wrought-iron pipe shall conform to the A.S.T.M. "Standard Specifications for Welded Wrought Iron Pipe" (Serial designation, A 72-39) and shall be galvanized.

Sec. 31.0 Mild-Steel Pipe—All steel pipe shall conform to the A.S.T.M. "Standard Specifications for Welded and Seamless Steel Pipe" (Serial designation, A 53-36) and shall be galvanized.

Sec. 32.0. Brass and Copper Pipe—Brass and copper pipe shall conform, respectively, to the standard specifications of the A.S.T.M. for "Brass Pipe, Standard Sizes," and for "Copper Pipe, Standard Sizes" (Serial numbers B 43-39 and B 42-39 respectively).

Sec. 32.1. Copper Tubing—Copper tubing for use with flared or soldered fittings shall conform to Federal Specification WW-T-799, Tubing; Copper, Seamless (for use with soldered or flared fittings), or with A.S.T.M. "Standard Specifications for Copper Water Tube" (Serial designation B 88-39).

Sec. 33.0. Lead Pipe, Diameter, Weights—All lead pipe shall be of best quality of drawn pipe, of not less weight per linear foot than shown below.

(a) Lead soil, waste, vent, or flush pipes (light):

Internal Diameter	Weights Per Foot	
Inches	Lbs.	Ozs.
1	2	8
1¼	3	....
1½	4	....
2	5	....
3	6	3
4	8	....

(b) Lead water-supply pipe under ground (extra strong):

Internal Diameter	Weights Per Foot	
Inches	Lbs.	Ozs.
½	2	8
⅝	3	....
¾	3	8
1	4	12

(c) Lead water-supply pipe under ground (double extra strong):

Internal Diameter	Weights Per Foot	
Inches	Lbs.	Ozs.
1¼	6	12
1½	9	....
1¾	9	8
2	10	14

(d) All lead bends and traps shall be of a quality known to the trade as "extra heavy."

Sec. 34.0. Sheet Lead—Sheet lead shall weigh not less than four pounds per square foot.

Sec. 35.0. Sheet Copper or Brass—Sheet copper or brass shall be not lighter than No. 18 B. and S. gauge, except that for local and interior ventilating pipe it shall not be lighter than No. 26 B. and S. gauge.

Sec. 36.0. Galvanized Sheet Iron — Galvanized sheet iron used for local vents shall be not lighter than the following B. and S. gauge:

No. 26 for 2 to 12 inch pipe
No. 24 for 13 to 20 inch pipe
No. 22 for 21 to 26 inch pipe

Sec. 37.0. Fittings—(a) Plain screwed fittings shall be of cast iron, malleable iron, brass or copper of standard weight and dimensions. (b) Fittings for copper tubing shall conform to American Standards Association standard for soldered joint fittings. (c) Drainage fittings shall be of cast iron, malleable iron, brass or copper with smooth interior waterway, with threads tapped out of solid metal. (d) All cast iron screw fittings used for water supply distribution shall be galvanized. (e) All malleable iron fittings shall be galvanized.

Sec. 38.0. Calking Ferrules—Drive ferrules and combination lead and iron ferrules are prohibited. Brass calking ferrules shall be of the best quality red cast brass, with weights and dimensions in accordance with the following table:

Pipe Size (Inches)	Actual Inside Diameter	Length	Weight	
	Inches	Inches	Lbs.	Ozs.
2	2¼	4½	1	....
3	3¼	4½	1	12
4	4¼	4½	2	8

Sec. 39.0. Soldering Nipples and Bushings—(a) Soldering nipples shall be of brass pipe of iron-pipe size, or of heavy cast red brass not less than the following weights:

Diameters	Weights	
Inches	Lbs.	Ozs.
1¼	....	6
1½	....	8
2	....	14
2½	1	6
3	2	....
4	3	8

(b) Soldering bushings shall be of brass pipe of iron pipe size, or of heavy, cast red brass.

Sec. 40.0. Floor Flanges for Water Closets—Floor flanges for water closets shall not be less than three-sixteenths of an inch thick, and of brass, weighing not less than one pound. Cast iron screw flanges are prohibited.

ARTICLE IV—JOINTS AND CONNECTIONS

Section 41.0. Water- and Air-Tight Joints—All joints and connections mentioned under this article shall be made permanently gas and water tight.

Sec. 42.0. Vitrified Pipe—All joints in vitrified clay or concrete pipes or between vitrified clay or concrete pipes and metal pipes shall be made of Portland cement and clean sand, asphalt or other approved material finished in a workmanlike manner. The interior of the pipe shall be wiped clean and smooth. Joints shall be made in the following manner: A closely twisted hemp or oakum gasket of suitable diameter, in no case less than ¾ inch, and in one piece of sufficient length to pass around the pipe and lap at the top, shall be solidly rammed into the annular spaces between the pipes with a suitable calking tool. When cement joints are used, the gasket shall first be saturated with neat cement grout. The remainder of the space shall then be completely filled with the jointing materials.

Sec. 43.0. Calked Joints—All calked joints shall be firmly packed with oakum or hemp, and shall be secured only with pure molten lead, not less than 1 inch deep, well calked and no paint, varnish, or putty will be permitted until after the joint is tested.

Sec. 44.0. Screw Joints—All screw joints shall be American standard screw joints, and all burrs or cuttings shall be removed. Lubricant or pipe dope shall be used on the male thread only.

Sec. 45.0. Cast Iron Pipe Joints—Cast iron pipe joints shall be calked and made in the approved manner as specified in section 43.0.

Sec. 45.1. Copper Tubing Joints—Copper tubing joints shall be made in accordance with approved practice. Solder fittings shall be of such size that joints will be completely filled with solder.

Sec. 46.0. Wrought Iron, Steel, or Brass to Cast Iron—The joints may be either screwed or calked joints made in the approved manner as specified in section 43.0 or 44.0. Calked joints between 1¼ and 1½ inch pipe to cast iron pipe shall be made with calking spigots.

Sec. 47.0. Lead Pipe—All lead pipe shall be adequately supported throughout its length. Joints in lead pipe or between lead pipe and brass or copper pipe, ferrules, soldering nipples, bushings, or traps, in all cases on the sewer side of the trap and in concealed joints on the inlet side of the trap, shall be full-wiped joints, with an exposed surface of the solder to each side of the joint of not less than three-quarters of an inch and a minimum thickness at the thickest part of the joint of not less than three-eighths of an inch. No trimming or filing of joints after wiping shall be done.

Sec. 48.0. Lead to Cast Iron, Steel or Wrought Iron—The joints shall be made by means of a calking ferrule or soldering nipple.

Sec. 49.0. Slip Joints—Slip joints or ground joint unions will be permitted only in trap seals or on the inlet side of the trap.

Sec. 50.0. Roof Joints—The joint at the roof shall be made water-tight by use of lead or copper roof flashings.

Sec. 51.0. Closet, Pedestal Urinal and Trap Standard Slop Sink, Floor Connections—A brass floor connection shall be wiped or soldered to lead pipe and the floor connection bolted to an earthenware trap flange. A metal to earthenware, a metal to metal union, or a lead or asbestos gasket or washer shall be used to make a tight joint.

Sec. 52.0. Increasers and Reducers—Where different sizes of pipes or pipes and fittings are to be connected, proper size increasers or reducers, pitched at an angle of 45° between the two sizes, shall be used except where prohibited by section 53.0.

Sec. 53.0. Prohibited Joints and Connections—Any fitting or connection which has an enlargement chamber, or recess with a ledge shoulder or reduction of the pipe area in the direction of the flow on the outlet or drain side of any trap is prohibited.

Sec. 54.0. Support Bolts—Connections of wall hangers, pipe supports, or fixture settings with the masonry, stone or concrete backing shall be made with expansion bolts without the use of wooden plugs.

Sec. 55.0. Materials—Any material other than that specified in this code, which the state Department of Health approves as being equally efficient, may be permitted.

ARTICLE V—TRAPS AND CLEANOUTS

Sec. 56.0. Traps, Kind—Every trap, except grease interceptors, shall be self-cleaning. Traps for bathtubs, lavatories, sinks and other similar fixtures shall be of lead, brass, cast iron or of malleable iron galvanized or porcelain enameled inside. Galvanized or porcelain enameled traps shall be extra heavy, and shall have a full bore smooth interior waterway with threads tapped out of solid metal. Brass tubing and brass tubing traps shall be seamless drawn and not less than 17 gauge.

Sec. 57.0. Traps Prohibited—No form of trap which depends for its seal upon the action of movable parts or concealed interior partitions shall be used for fixtures. Running traps on main house drains are prohibited. No fixture shall be double trapped.

Sec. 58.0. Traps, Where Required—Each fixture shall be separately trapped by a water-seal trap placed as near to the fixture 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 three (3) feet in developed length from the trap fixture.

Sec. 59.0. Water Seal—Each fixture trap shall have a water seal of not less than 2 inches and not more than 6 inches.

Sec. 60.0. Trap Cleanouts—Each trap, except those in combination with fixtures in which the trap seal is plainly visible and accessible, shall be provided with an accessible brass cleanout plug of ample size, protected by the water seal. Drawn brass tube traps which have a union connection protected by the trap seal may be used.

Sec. 61.0. Trap Levels and Protection—All traps shall be set true with respect to their water seals and protected from frost and evaporation.

Sec. 62.0. Pipe Cleanouts—The bodies of cleanout ferrules shall be made of standard pipe sizes, conform in thickness to that required for pipe and fittings of the same metal, and extend not less than one-quarter inch above the hub. The cleanout or plug shall be of heavy red brass, standard iron pipe thread and be provided with raised nut or recessed socket, of an approved pattern, for removal.

Sec. 63.0. Pipe Cleanouts — Where Required—Cleanouts shall be provided where necessary and a cleanout easily accessible shall be provided at the foot of each vertical waste or soil stack at least 3½ feet above floor level. Branch lines to fixtures shall have accessible cleanouts. There shall be at least two cleanouts in the house drain—one at or near the base of the stack and the other a Y-branch brought above the floor level inside the wall near the connection between the house drain and house sewer except where the base of the stack is less than 5 feet distant from the point where the sewer enters the building, the cleanout at the base of the stack will be sufficient. Cleanouts shall be of the same nominal size as the pipes up to four inches and not less than four inches for larger pipes. The distance between cleanouts in horizontal soil lines shall not exceed 50 feet.

Sec. 64.0. Manholes—All underground traps and cleanouts of a building, except where cleanouts are flush with the floor, and all exterior underground traps shall be accessible by manholes with proper covers.

Sec. 65.0. (Section number inserted here for reference purposes only.)

Sec. 66.0. Grease Interceptors—When a grease interceptor is installed, it shall be placed as near as possible to the fixture from which it receives the discharge and must be of approved type. Grease interceptors cooled by the house water supply shall be prohibited except when an approved air gap as specified in section 84.1 is provided on the water supply.

Sec. 67.0. Sand Interceptors, Garage Sumps—Sand interceptors, garage sumps and similar devices, when installed, shall be readily accessible for cleaning and be of an approved design.

Sec. 68.0. Basement Floor Drains—A cellar or basement floor drain 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. When subject to back flow or back pressure, such drains shall be equipped with adequate backwater valves. Connections will be permitted only where they can be made through a trap in which a permanent water seal can be maintained. Basement floor drains shall not be less than three inches in size and shall connect to the sewer at least five feet from the base of the stack unless vented. Clean-out plugs shall be provided for branch lines to floor drains if more than 12 feet in length.

Sec. 69.0. Backwater Valves—Backwater valves shall have all bearing parts or ball of noncorrodible metal and so constructed as to insure a positive mechanical seal and remain closed except when discharging wastes. The area of the valve seat shall be equal to the cross sectional area of the pipe connection.

ARTICLE VI—WATER SUPPLY AND DISTRIBUTION

Section 70.0. Quality of Water—The quality of water supply shall meet accepted standards of purity. Development of private water supplies shall be in accordance with the recommendations of the State Department of Health.

Sec. 71.0. Protection of Water Supply—The water supply shall be distributed through a piping system not directly connected to a nonpotable supply, entirely independent of any piping system conveying another water supply.

Water supply pipe connections to any fixture, appliance, device, or system of piping shall be made in a manner so as to prevent the return of any water, liquid, waste or foreign substance into the water supply system by pressure, gravity or siphonage, unless such appliance or device is approved or used for treating or purifying the water in such manner so as to maintain its quality and potability.

Every water closet or urinal shall be flushed by means of an approved back-siphonage proof tank or flushing device of at least 4 gallons flushing capacity for water closets and at least 2 gallons for urinals, and shall be adjusted to prevent the waste of water. The flush pipe for water closet flush tanks shall be not less than 1¼ inches in diameter.

After January 1, 1942, an approved type flush tank shall have a ball cock constructed and installed in accordance with the following conditions:

(a) When the tank is filled to its overflow level and the supply valve is fully open, there will be no backflow from the tank into the ball cock valve or supply pipe under a vacuum of 15 inches of mercury in the supply pipe.

(b) Ball cock shall be elevated so that water cannot flow by gravity from the tank into the ball cock valve or supply pipe when the tank is filled to 1 inch above the overflow level, with the valve open and the supply pipe open to the atmosphere.

(c) In case the supply discharge below the overflow level through a hush tube or other enclosed or partially enclosed passage, the ball cock assembly shall be equipped with an approved backflow preventer, elevated so that its critical level is at least 1 inch above the overflow level.

(d) In case the supply discharges into the tank above the overflow level through one or more supply openings, the ball cock assembly shall be elevated so that there is a clear air gap of at least 1 inch between the lowest point of any supply opening and the overflow level of the tank.

(e) Ball cock for low tank shall be provided with a refill tube and shall fill the fixture trap to its overflow weir. Float shall be of spun copper not less than 0.021 inch thick, or of nonabsorbent molded composition, or of glass, and shall have a brass stem connected to float and cock by setscrews or screw threads. Cock shall be constructed so it can be taken apart readily for repair. Pins or thumb-screws forming bearings for levers shall be not less than 3/16 inch in diameter. Support for ball cock and lever fulcrum on high tank shall be secured with through bolts and nuts to brackets bolted to or cast on the tank; lead washers shall be provided between the tank lugs and supports. Pipe connection to ball cock shall be ⅜ inch.

(f) Each ball cock shall bear the manufacturer's name and sufficient information to identify it from ball cocks of any other model or construction made by the manufacturer.

No water closet or urinal bowl shall be supplied directly from a water supply system through a flushometer or other valve unless such valve is provided with an approved type backflow preventer (vacuum breaker or back-siphonage preventer).

Sec. 71.1. Backflow Preventers—Backflow preventers (vacuum breakers or back-siphonage preventers) shall be of the moving part and air vent type which shall be of such size and proportions as to allow an ample flow of water to the fixture. Backflow preventers shall be a complete functioning unit, installed separately or contained wholly within the flush valve body, between the flush valve mechanism and the fixture. When water is not flowing from the flush valve, the moving part or parts shall normally rest in a position that effectively closes the water passage through it to a definite extent and in a position that leaves the vent fully open. When water starts flowing from the flush valve, the moving part or parts shall be actuated by the flowing water and moved into a position that opens the water passage and closes

the air vent tightly; and when flow of water stops, the moving part or parts shall return automatically to the normal position of rest. The cycle of motion shall be completed in full with each completed operation of the flush valve, and without the aid of springs or other elastic or flexible part. The operation shall be positive and dependable. The device shall prevent a reduction of pressure in the flush pipe greater than 1 inch of water when the outlet end of the flush pipe is closed or submerged in water and a vacuum of 15 inches of mercury is applied on the supply side. The critical level shall in no case be below the outlet connection, and when the critical level is above that point it shall be shown by a horizontal line not less than ¼ inch long accompanied by appropriate symbols C-L or $-\frac{c}{L}-$, clearly cast or stamped on the body of the device. When not indicated by the prescribed mark, the critical level shall be considered as being at the level of the outlet end of the device. The critical level of backflow preventers when installed shall be located at least 4 inches above the flood level of the fixture except that where existing supplies, which do not permit an elevation of 4 inches, must be accommodated, the elevation of the critical level may be placed not less than 2 inches above the flood level of the fixture. Each backflow preventer shall be clearly marked with the manufacturer's name and sufficient additional information to identify it from any other model or construction that is made or has been made by him.

Sec. 72.0. Automatic Floor Drain Primers or Trap Seal Valves—All automatic floor drain primers or trap seal valves shall be prohibited.

Sec. 73.0. Waste Water Disposal—Adequate provision for waste water disposal, either by public sewer or private sewage disposal works designed and constructed as recommended by the Iowa State Department of Health, shall be provided for all buildings with connections to the public water supply or private water supply under pressure.

Sec. 74.0. Size of Water Supply Pipes—All plumbing fixtures shall be provided with a sufficient supply of water to maintain trap seals and to keep them in a sanitary condition.

The water service pipe in any building shall be of sufficient size to permit a continuous ample flow of water to the building under the average daily minimum service pressure in the street main.

The minimum size of water service pipe from the main (or curb where the stub has already been installed) to and including the third branch opening in the building, shall be ¾ inch, or 1 inch if flush valves are installed, and to fixture supplies as follows:

	Inch
Sill cocks	½
Hot water	½
Laundry trays	½
Sinks	½
Shower bath	½
Lavatories	⅜
Bath tubs	½
Water closet tanks	⅜
Urinal tanks	⅜
Flush valves	¾

Sec. 75.0. Water Supply Control—A main shutoff on the water supply line shall be provided near the curb. Accessible shutoffs shall be provided on the main supply line just inside the foundation wall and for each riser line in buildings over three floors and for each sill cock.

Sec. 76.0. Water Supply Pipes, Valves and Fittings: Material—All water supply pipes for a plumbing system shall be of lead, copper, galvanized wrought iron or steel, brass, or cast iron, with brass, galvanized cast iron, galvanized malleable iron or wrought copper fittings. When cast iron fittings are used on cast iron water mains, they shall be of the same material as the water main. No pipe or fittings that have been used for other purposes shall be used for distributing water. All pipes, valves and fittings shall be designed for the maximum working pressure of the water supply to which they are connected.

Sec. 77.0. Water Supply, Protection—All concealed water pipes and storage tanks, subject to freezing temperatures, shall be protected against freezing. All water pipes shall be installed so that they may be easily drained and are to be hung or laid without trapping if possible. If trapping is unavoidable, tees and drainage plugs shall be installed.

Sec. 78.0. Hot Water Storage Tanks and Relief Valves—All hot water storage tanks and range boilers shall be of the type known as "extra heavy" and designed for a working pressure of not less than 150 pounds per square inch. On all range boilers and hot water storage tanks, and/or wherever any check valve is installed in the cold water supply pipe between the street main or private water supply and any existing or replaced hot water tank, there shall be installed a suitable heat or temperature relief valve set and sealed to actuate at a temperature of not more than 212° F. and of a type, construction, and size approved by the state Department of Health. The relief valve shall be placed within 12 inches of the top of the tank or not to exceed 6 inches above the tank developed length and shall not be placed on a line by which the storage tank is fed from any heater, and shall be piped to discharge over a suitable fixture. Where a fixture is not available the discharge shall be piped to the floor. There shall be a drain cock on the bottom of every hot water tank. No valve shall be permitted in any flow pipe between tank and heater. An approved pressure relief valve set to actuate at a pressure not exceeding 150 pounds, except industrial installations in which case the valve shall be set to actuate at a pressure not exceeding 50 pounds above the average static pressure in the tank, shall also be installed in or near the storage tank and no valve or stop shall be installed between the tank and the pressure relief valve.

Whenever a hot water storage tank or range boiler or heater for such storage tank or range boiler is replaced, the above mentioned heat and pressure relief valves and safety device shall be installed.

Sec. 78.1. Pilot Safety Devices—All automatic or semiautomatic 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.

Sec. 79.0. Hydrants—Yard hydrants to furnish water for human consumption are prohibited.

ARTICLE VII—PLUMBING FIXTURES

Section 80.0. Materials—All plumbing fixtures shall be made of smooth, nonabsorbent material, and free from concealed fouling surfaces. Receptacles used as water closets, urinals, or otherwise for the disposal of human excreta, shall be vitrified earthenware, or cast iron porcelain enameled on the inside.

Sec. 80.1. Drinking Fountains—Drinking fountains shall comply with the following requirements:

(a) The fountain shall be constructed of impervious material, such as vitreous china, porcelain, enameled cast iron, other metals, or stoneware.

(b) The jet of the fountain shall issue from a nozzle of nonoxidizing impervious material set at an angle from the vertical, and at an elevation to provide an air gap as specified in the Table, section 84.1.

(c) The end of the nozzle shall be protected by nonoxidizing guards to prevent the mouth or nose of persons using the fountain from coming into contact with the nozzle.

(d) The inclined jet of water issuing from the nozzle shall not touch the guard, thereby causing splattering.

(e) The bowl of the fountain shall be so designed and proportioned as to be free from corners which would be difficult to clean or which would collect dirt.

(f) The bowl shall be so proportioned as to prevent unnecessary splashing at a point where the jet falls into the bowl. Self-cleansing anti-splash rims are recommended.

(g) The water supply pipe shall be provided with an adjustable valve fitted with a loose key or an automatic valve permitting the regulation of the rate of flow of water to the fountain so that the valve manipulated by the users of the fountain will merely turn the water on or off.

(h) The waste opening and pipe shall be of sufficient size to carry off the water promptly. The opening shall be provided with a strainer.

Sec. 80.2. Obsolete Fixtures—Fixed wooden wash trays or sinks shall not be installed in any building. No copper lined wooden bath tubs shall be installed, and an old fixture of this class taken out shall not be reconnected. Pan and valve plunger, offset washout and other water closets having invisible seals or unventilated spaces or walls not thoroughly washed at each flush shall not be used. Long hopper closets or similar appliances shall not hereafter be installed.

Sec. 81.0. Fixtures: How Installed—All plumbing fixtures shall be installed in a manner to afford access for cleaning. Where practical, all pipes from fixtures shall be run to the wall, and no lead trap or pipe shall extend nearer to the floor than 12 inches unless protected by a casing.

Sec. 82.0. Water Closet Bowls—Water closet bowls and traps shall be made in one piece and of such form as to hold sufficient quantity of water, when filled to the trap overflow, to prevent fouling of surfaces, and shall be provided with integral flushing rims constructed so as to flush the entire interior of the bowl.

Sec. 83.0. Frost-proof Closets—Frost-proof closets are prohibited.

Sec. 84.0. Fixtures Prohibited—Fixtures with submerged water supply inlets and any fixture or appliance which does not have an adequate complete air break or gap between the water supply inlet and the highest water level in the fixture are hereby specifically prohibited, except flushometer toilets and urinals and other fixtures where the use (not the design) of the fixture necessitates a submerged inlet, in which case an approved back flow preventer (vacuum breaker or back-siphonage preventer) must be properly installed so as to safeguard the water supply.

Sec. 84.1. Air Gaps—The minimum required air break or gap when not affected by near walls shall be twice the diameter of the effective opening and when affected by near walls shall be at least three times the diameter of the effective opening, but in no case shall the air break or gap be less than specified in the following table:

MINIMUM AIR GAPS FOR GENERALLY USED PLUMBING FIXTURES

Fixtures (See Note 3)	Minimum Air Gaps	
	When Not Affected by Near Wall (See Notes 1 & 2)	When Affected by Near Wall (See Notes 1 & 2)
Lavatories with effective openings not greater than ½ inch diameter	1.0	1.50
Sinks, laundry trays, and gooseneck bath faucets with effective openings not greater than ¾ inch diameter	1.5	2.25
Drinking fountain nozzles	0.75	....
Effective openings greater than 1 inch diameter	(a)	(b)

All dimensions are given in inches.

(a) 2 times effective opening.

(b) 3 times effective opening.

Note 1. *Spout Near Wall*—If any vertical wall extending to or above the horizontal plane of the spout opening is closer to the nearest inside wall

of the spout opening than four times the diameter of the effective opening, the air gap shall be as specified above for spout near wall, column 3.

Note 2. *Spout Set at an Angle*—Should the plane of the end of the spout be at an angle to the surface of the water, the mean gap is to be taken as the basis for measurement, except for drinking fountain nozzles, in which case the gap to the lowest point of the nozzle opening shall be taken.

Note 3. For ball cocks and flush valves see sections 71.0 and 71.1.

Tanks or vats with inlets below the flood level rim shall be fitted with an overflow connection and piping of sufficient capacity to keep the water level from rising more than half of the minimum required air gap distance, as in above table, above the top of the overflow when water is entering the tank at the maximum rate of flow. In such case the minimum air gap shall be measured from the lowest point of any supply outlet to the top of the overflow opening and shall be increased 50 per cent above the minimum air gap specified in above table, to provide a similar factor of safety. There shall be a safe air gap or break in the overflow piping as close to the tank as possible to allow overflow water a free discharge to atmosphere even though the waste pipe line is clogged.

Sec. 85.0. Floor Drains and Shower Drains—A floor drain or a shower drain shall be considered a fixture and provided with a strainer. Shower or other floor drains located above the ground floor level shall be provided with seepage drains and approved pans or flashings to prevent leakage of wastes to lower floors.

Sec. 86.0. Fixture Strainers—All floor drains, shower and similar drains shall be provided with fixed strong metallic strainers with outlet areas not less than that of the interior of the trap outlet.

Sec. 87.0. Fixture Overflow—The overflow pipe from a fixture shall be connected on the house or inlet side of the trap and be so arranged that it may be cleaned.

ARTICLE VIII—VENTILATION OF ROOMS AND FIXTURES

Section 88.0. Location of Fixtures—No trapped plumbing fixtures shall be located in any room or apartment which does not contain a window placed in an external wall or is not otherwise provided with proper ventilation affording at least one air change every seven minutes.

Sec. 89.0. Ventilating Pipe, How Connected—(a) Ventilation pipes from toilet rooms shall be separate and distinct and have no connection whatever with the other ventilating ducts or pipes in the building.

(b) All gas water heaters must 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 for gas supply lines.

ARTICLE IX—SOIL, WASTE AND VENT PIPES

Section 90.0. Material—All main or branch, soil, waste, and vent pipes within the building shall be of cast iron, galvanized steel or wrought iron, lead, brass or copper, except that no galvanized steel or wrought iron pipe shall be used for underground soil or waste pipes or for soil, waste, and vent pipes in buildings four stories or more in height. Concealed waste pipes under bathroom floors shall be of lead, brass, copper or cast iron soil pipe up to and including the fixture opening.

Sec. 91.0. Fixture Units—The following table shall be employed to determine the minimum diameters of fixture traps, the minimum diameters of waste pipes from single fixtures, and the fixture unit values to be assigned to fixtures.

In the classification of plumbing installations, class 1 (private) shall apply 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.

Class 2 (semipublic) shall apply to fixtures in office buildings, factories, dormitories, and similar installations where the fixtures are intended for the use of the occupants of the building.

Class 3 (public) shall apply to fixtures in general toilet rooms of schools, gymnasiums, hotels, railroad stations, public comfort stations, and other installations (whether pay or free) where a number of fixtures are installed so that their use is similarly unrestricted.

Fixture unit ratings for all fixtures given a single rating shall apply to those fixtures in all classes of installations.

MINIMUM TRAP DIAMETERS, MINIMUM DRAIN SIZES, AND FIXTURE UNIT VALUES

	Minimum Nominal Trap Diameter	Minimum Nominal Diameter, Individual Drain	Fixture Units
	Inches	Inches	
1 lavatory or washbasin, class 1	1¼	1¼	1
1 lavatory or washbasin, class 2 or 3	1¼	1¼	2
1 water closet, class 1, 2, or 3	3	3	6
1 bathtub, class 1	1½	1½	2
1 bathtub, class 2 or 3	1½	1½	3
1 shower stall, shower head only, class 1	1½	1½	2
1 shower stall, multiple spray, class 1	2	2	4
1 shower stall, shower head only, class 2 or 3	2	2	3
1 shower stall, multiple spray, class 2 or 3	3	3	6
Gang shower, for each shower head	...	...	5
1 urinal, lip, or each 3 feet of trough or gutter	1½	1½	2
1 urinal, stall or wall hung with tank or flush value supply	2	2	4
1 urinal, pedestal or blow-out	3	3	5
1 sink, residence or apartment kitchen sink, dishwasher, butler's or pantry, sink, class 1	1½	1½	2
1 sink, hotel or restaurant	1½	1½	3
1 sink, hotel or restaurant vegetable sink	1½	1½	3
1 sink, hotel or restaurant glass sink	1½	1½	3
1 sink, hotel or restaurant silver sink	1½	1½	3
1 sink, lunch counter bar sink	1½	1½	3
1 sink, soda fountain bar sink	1½	1½	1.5
1 sink, ordinary slop sink	2	2	3
1 sink, siphon jet slop sink, flush rim or mop	3	3	6
1 dishwasher	2	2	4
1 sink, bedpan sink or bedpan washer	3	3	6
1 sink, laboratory, surgeon's or medical sink	1½	1½	1.5
1 sterilizer, instrument, utensil or water	1½	1¼	0.5
1 sterilizer, bedpan	3	3	6
1 laundry tray	1½	1½	3
1 combination fixture	1½	1½	3
1 foot bath or sitz bath	1½	1½	2
1 infant's or baby's slab bath	1¼	1¼	0.5
1 bidet	1½	1½	3
1 drinking fountain	1¼	1¼	0.5
1 cuspidor, fountain or dental	1¼	1¼	0.5
1 floor drain, ordinary	2	2	1
1 floor drain, basement or ground floor	3	3	3
1 floor drain, receiving overflow from tanks or discharges from unrated fixtures shall be rated on the estimated maximum flow, for each gallon per minute	...	...	1
1 sewage ejector, for each 25 gallons per minute discharge capacity	...	...	30

Note: Waste lines and traps to be not less than the diameter of the waste openings of fixtures served.

One hundred and eighty (180) square feet of roof or drained area in horizontal projection shall count as one fixture unit. Sump pumps, ejecting storm or seepage water, shall be counted as drained area, 600 square feet for each 25 gallons per minute discharge capacity.

A floor drain receiving regular or intermittent discharges from fixtures shall be counted as the total of the fixtures drained into it.

Sec. 92.0. Soil and Waste Stacks—Every building in which plumbing fixtures are installed shall have a soil or waste stack, or stacks, extending full size through the roof. Branch connections to first floor toilet rooms need not have full size vent stacks. Soil and waste stacks shall be as direct as possible and free from sharp bends and turns. The required size of a soil or waste stack shall be determined from the distribution and total of all fixture units connected to the stack in accordance with the following table:

MAXIMUM FIXTURE UNITS ON ONE STACK

Diameter (Inches)	With "Sanitary T" Inlets In One Branch Interval	With All 45° Y or "Combination Y and One-eighth Bend" Inlets In One Branch Interval	Total on Any One Stack
1¼	1	1	1
1½	3	4	8
2	9	15	16
3	24	45	48
4	144	240	256
5	324	540	680
6	672	1,122	1,380
8	2,088	3,480	3,600

Restrictions: No water closet shall discharge into a stack less than 3 inches in diameter. Not more than two water closets shall discharge into a 3 inch branch, and not more than two branches may connect to a 3 inch stack at the same point or level.

Sec. 93.0 Soil and Waste Stacks—Fixture Connections—All soil and waste stacks, and branches shall be provided with correctly faced inlets for fixture connections. Base stack fittings for 3 inch soil waste stacks shall be one size larger and when long sweep base fittings are used the hub end shall be one size smaller than the fitting itself. The same principle shall govern in using Y's and bends.

Sec. 94.0. Changing Soil and Vent Pipes—In existing buildings where the soil or waste vent pipe is not extended undiminished through or above the roof, or where there is a sheet-metal soil or waste vent pipe, and the fixture is changed in style or location or is replaced, a soil or waste vent pipe of the size and material prescribed for new work shall be installed.

Sec. 95.0. Prohibited Connections—No fixture connection shall be made to a lead bend or branch of a water closet or similar fixture. No soil or waste vent, circuit or loop vent above the highest installed fixture on the branch or main shall thereafter be used as a soil or waste pipe.

Sec. 96.0. Soil and Waste Pipes Supported and Protected—All soil pipes in horizontal runs shall be hung with substantial iron hangers at intervals not to exceed eight (8) feet. Soil and vent lines in vertical runs shall be rested on the first floor with an iron pipe rest and every twenty (20) feet above. All other waste and vent lines shall be hung at intervals not to exceed ten (10) feet. No soil, waste or vent stack shall be installed outside a building, unless adequate provision is made to protect it from frost.

Sec. 97.0. Roof Extension—All roof extensions of soil and waste stacks shall be increased as follows and when the roof is used for other purposes than weather protection such extension shall be not less than 7 feet above the roof.

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
4½ inches increased to 6 inches
5 inches increased to 6 inches

Change in diameter shall be made by use of a long increaser beginning at least one (1) foot below the roof. Increasers shall be not less than thirty (30) inches in length.

Sec. 98.0 Terminals—The roof terminal of any stack or vent, if within 12 feet of any door, window, scuttle, or air shaft, shall extend at least 3 feet above the same, except when such roof extension terminates on a roof at right angles to a window, at least 6 inches back from the face of the wall of such window; or 2 feet back of the face of a dormer window, a distance less than 12 feet may be permitted by the proper administrative authority.

Sec. 99.0. Terminals Adjoining High Buildings—No soil, waste, or vent pipe extension of any new or existing building shall be run or placed on the outside of a wall, but shall be carried up in the inside and through the roof.

In the event that a new building is built higher than an existing building, the owner of the new building shall not locate windows within 12 feet of any existing vent stack on the lower building unless the owner of such new building shall defray the expenses or shall himself make such alteration to conform with section 98.0.

It shall be the duty of the owner of the lower or existing building to make such alteration therein upon the receipt in advance of money or security therefor, sufficient for the purpose, from the owner of the new or higher building to permit, at the election of the owner of the new or higher building, the making of such alteration by the owner of said new or higher building.

Sec. 100.0. Traps Protected, Vents — Every fixture trap shall be protected against siphonage and

back pressure, and air circulation assured by means of a properly installed vent. No crown vent shall be installed.

Sec. 101.0. Distance of Vent from the Trap Seal—No trap shall be placed more than 5 feet, horizontal developed length, from its vent, except that a 6 foot horizontal developed length for a bathtub trap will be permitted. A limit of 12 feet in developed length will be permitted for water closets. The distance shall be measured along the central line of the waste or soil pipe from the vertical inlet of the trap to the vent opening. The vent opening from the soil or waste pipe, except for water closets and similar fixtures, shall not be below the dip of the trap. Not more than one fixture shall be placed on an arm unless such openings are vented.

Sec. 102.0. Main Vents to Connect at Base—All main vents or vent stacks shall connect full size at their base to the main soil or waste pipe at or below the lowest fixture branch and shall extend undiminished in size above the roof or shall be reconnected with the main soil or waste vent at least 3 feet above the highest fixture branch. All vent pipes shall connect to soil, waste, or vent stacks or shall extend through the roof.

Sec. 103.0. Vents, Required Sizes—The required size of main vents or vent stacks shall be determined from the size of the soil or waste stack vented, the total number of fixtures drained into it, and the developed length of the vent, in accordance with the following table, interpolating when necessary between permissible lengths of vent given in the table:

MAXIMUM PERMISSIBLE LENGTH OF VENTS (IN FEET) FOR SOIL AND WASTE STACKS

Diameters of Soil or Waste Stack (Inches)	Number of Fixture Units	Diameter of Vent (In Inches)									
		1¼	1½	2	2½	3	4	5	6	8	10
1¼	1	45									
1½	Up to 8		60								
2	16		50	90							
2½	36		45	75	105						
3	12		34	120	180	212					
3	18		18	70	180	212					
3	24		12	50	130	212					
3	36		8	35	93	212					
3	48		7	32	80	212					
4	24			25	110	200	300	340			
4	48			16	65	115	300	340			
4	96			12	45	84	300	340			
4	144			9	36	72	300				
4	192			8	30	64	282	340			
4	256			7	20	56	245	340			
5	72				40	65	250	390	440		
5	144				30	47	180	390	440		
5	288				20	32	124	390	440		
5	432				16	24	94	320	440		
5	680				10	16	70	225	440		
6	144					27	108	340	510		
6	288					15	70	220	510	630	
6	576					10	43	150	425	630	
6	864					7	33	125	320	630	
6	1,380					6	25	92	240	630	
8	320						42	144	400	750	900
8	640						30	86	260	750	900
8	960						22	60	190	750	900
8	1,600						16	40	120	525	900
8	3,600						12	28	90	370	900

Sec. 104.0. Branch, Individual, Group Vents, and Wet Vents—No vents shall be less than 1¼ inches in diameter. For 1¼ and 1½ inch wastes the vent shall be of the same diameter as the waste pipe, and in no case shall a branch or main vent have a diameter less than one-half that of the soil or waste pipe served, and in no case shall the length of a branch vent of given diameter exceed the maximum length permitted for the main vent serving the same soil or vent stack.

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 four (4) feet above the lowest fixture trap, but such installations shall be subject to the following limitations:

(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 bath tub waste pipe.

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

(d) 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. Lavatories, sinks or similar fixtures having a common waste and vent pipe shall drain into the pipe at the same level.

Wherever possible all vents shall be continuous vents, that is, a continuation of the vertical waste line.

Basement closets, or floor drains, whose connection to the house drain is made five (5) feet or more from the base of the stack may be vented by the waste line from a first floor sink or lavatory having a one and one-half (1½) inch vent pipe.

Sec. 105.0. Vent Pipe Grades and Connections—All vent and branch vent pipes shall be free from drops and sags and be so graded and connected as to drip back to the soil or waste pipe by gravity. Whenever possible, where dry vent pipes connect to a horizontal soil or waste pipe the vent branch shall be taken off above the center line of the pipe, and the vent pipe rise vertically or at an angle of 45° to the vertical to a point 6 inches above the fixture it is venting before offsetting horizontally or connecting to the branch, main waste, or soil vent.

Sec. 106.0. Circuit and Loop Vents—A circuit or loop vent will be permitted as follows: A branch soil or waste pipe to which two and not more than eight water closets, pedestal urinals, trap standard slop sinks or shower stalls are connected in series may be vented by a circuit or loop vent, which shall be taken off in front of the last fixture connection. Where fixtures discharge above such branch, each branch shall be provided with a relief vent one-half the diameter of the soil or waste branch, taken off in front of the first fixture connection.

Sec. 107.0. Vents not Required—No vents will be required on a down spout or rain leader trap, a backwater valve, a subsoil catch basin trap, or on a cellar floor drain, provided the cellar floor 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 is not more than 12 feet in length or for a basement closet installed in one-family residences provided the connection is made to a four (4) inch house drain at least five (5) feet from the base of the stack and the developed length be not more than twelve (12) feet from the house drain. (See section 104.0)

ARTICLE X—HOUSE DRAINS AND SEWERS

Section 108.0. Independent System—The drainage and plumbing system of each new building and of new work installed in an existing building shall be separate from and independent of that of any other building, except as provided below, and every building shall have an independent connection with a public or private sewer when available.

Exception: Where one building stands in the rear of another building on an interior lot and no private sewer is available or can be constructed to the rear building through an adjoining alley, court, yard, or driveway, the house drain from the front building may be extended to the rear building and the whole will be considered as one house drain.

Sec. 109.0. Old House Sewers and Drains—Old house sewers and drains may be used in connection with new buildings or new plumbing only when they are found, on examination, to conform to the requirements governing new sewers or drains, as prescribed in this code.

Sec. 110.0. Connections with Private Sewage Disposal Works—When a sewer is not available, drain pipes from buildings shall be connected with private sewage disposal works designed and constructed as recommended by the Iowa State Department of Health. No private sewage disposal works shall be constructed where the public sewer is available to the first floor of a building. A plan showing the location and design of the septic tank and secondary treatment and also the location of any and all wells within 75 feet of the site shall be filed with the application for a permit.

Sec. 111.0. Excavation—New and Reconstructed Sewers and Water Supply Pipes—Except as hereinafter provided water service and house sewer pipes shall be separated ten (10) feet horizontal distance throughout their lengths.

Where conditions render such separation infeasible sewer and water pipes may be laid in the same trench provided that the water pipe shall be laid on a bench or on solidly tamped backfill at least twelve (12) inches above the top of the sewer pipe throughout its entire length.

The minimum vertical and horizontal distances stated above shall also apply to the location of the curb cock or curb stop valve.

All excavations required to be made for the installation of a house 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 approved.

Sec. 112.0. House Drains Underground—Whenever possible all house drains shall be brought into the building below the basement or cellar floor.

Sec. 113.0. Material—(a) The house sewer beginning five (5) feet outside of the inner face of the building wall shall be of cast iron, vitrified clay pipe or concrete pipe which meets the approved standard; (b) the house drain when underground shall be of lead, brass or cast iron, of approved standards; (c) the house drain when above ground shall be of cast iron, galvanized wrought iron or steel, lead or brass, of approved standards. No concrete pipe or vitrified clay pipe used as a house sewer shall be laid within four (4) feet of a building wall. (See sections 26.0 to 35.0 inclusive.)

Sec. 114.0. Depth of Drains and Sewers—No house sewer or underground house drain shall be

laid parallel to or within 3 feet of any bearing wall, which might be thereby weakened. The house sewer and drains shall be laid at sufficient depth to protect them from frost.

Sec. 115.0. Size of House Sewers, House Drains and Horizontal Branches—The required size of a sanitary house sewer, sanitary house drain, or branch of the sanitary house drain not receiving the discharge from fixtures on the same floor level as the drain, shall be determined in accordance with the following table except that no main house drain or sewer shall be less than four (4) inches in diameter.

TABLE A

HOUSE DRAINS AND HOUSE SEWERS (SANITARY ONLY)

Diameter of Pipe	Maximum Number of Fixture Units for		
	⅛ Inch Fall Per Foot	¼ Inch Fall Per Foot	½ Inch Fall Per Foot
1¼ inches	0	1	1
1½ inches	2	3.5	4.5
2 inches*	7	11	14
2½ inches*	17	21	27
3 inches (no water closets)	33	45	72
3 inches (not more than 2 water closets)	27	36	48
4 inches	114	150	210
5 inches	270	370	540
6 inches	510	720	1,050
8 inches	1,290	1,860	2,640
10 inches	2,520	3,600	5,250
12 inches	4,390	6,300	9,300
15 inches	8,300	11,600	16,800

*No water closet shall discharge into a drain less than three (3) inches in diameter, and no main house drain receiving discharge from water closets shall be less than four (4) inches in diameter.

Note: The table for sanitary drains only is based on gravity flow in drains one-half full, it having been found that full practical capacity is reached at approximately that point on account of air trapped in sanitary house drains.

The required size of a sloping sanitary drain receiving the discharge from fixtures on the same floor or level as the drain (termed a horizontal branch) shall be determined in accordance with the following table, except that no main house drain or sewer shall be less than four (4) inches in diameter.

TABLE B

HORIZONTAL BRANCHES, HOUSE DRAINS, AND HOUSE SEWERS (SANITARY ONLY)

Diameter of Pipe	Maximum Number of Fixture Units for		
	⅛ Inch Fall Per Foot	¼ Inch Fall Per Foot	½ Inch Fall Per Foot
1¼ inches	0	1	1
1½ inches	2	3	4
2 inches*	5	8	10
2½ inches*	12	15	18
3 inches (no water closets)	24	27	36
3 inches (not more than 2 water closets)	15	16	21
4 inches	84	96	114
5 inches	180	234	280
6 inches	330	440	580
8 inches	870	1,150	1,680
10 inches	1,740	2,500	3,600
12 inches	3,000	4,200	6,500
15 inches	6,000	8,500	13,500

*No water closet shall discharge into a drain less than 3 inches in diameter.

The required size of a sloping storm drain shall be determined from the horizontal projection of the total area drained by it in accordance with the following table:

TABLE C

STORM DRAIN ONLY

Diameter of Pipe	Maximum Drained Area for		
	⅛ Inch Fall Per Foot	¼ Inch Fall Per Foot	½ Inch Fall Per Foot
	Sq. Ft.	Sq. Ft.	Sq. Ft.
1½ inches	140	210	290
2 inches	300	440	620
2½ inches	545	790	1,100
3 inches	865	1,250	1,750
4 inches	1,860	3,650	3,800
5 inches	3,300	4,700	6,650
6 inches	5,250	7,500	10,700
8 inches	11,000	16,000	22,200
10 inches	19,500	27,500	40,000
12 inches	32,500	45,500	65,500
15 inches	58,000	81,000	115,000

Note: The table for storm drains only is based on gravity flow in a full pipe, and a maximum rate of rainfall of four (4) inches per hour.

Sec. 116.0. Combined Storm and Sanitary Sewer Systems—Whenever a combined sewer system is employed, the required size of the house sewer shall be determined by adding to the drained area in square feet, 180 square feet for each "fixture unit" on the sanitary system (see table, section 91.0) and then applying the total to the preceding table for storm sewers, except that no combined sanitary and storm sewer shall be less than 6 inches in diameter. The required sizes of the sanitary house drain and the storm house drain up to their point of junction may be independently determined from the table.

Sec. 117.0. House Sewer in Made Ground—The house sewer when laid in made or filled-in ground shall be vitrified clay or concrete pipe, laid on bed of approved grillage or concrete, or of extra heavy cast iron pipe.

Sec. 118.0. Drainage Below Sewer Level—In all buildings in which the whole or part of the house drainage and plumbing system thereof lies below the crown level of the main sewer, sewage or house wastes below the sewer level shall be lifted by approved artificial means and discharged into the house sewer.

Sec. 119.0. Sumps and Receiving Tanks—All subhouse drains shall discharge into an air-tight properly vented sump or receiving tank so located as to receive the sewage by gravity, from which sump or receiving tank the sewage shall be lifted and discharged into the house sewer by electric pumps or air ejectors, or any other approved method. Such sumps shall be automatically operated and each discharged line shall be provided with a suitable check valve. Water or steam operated ejectors or water primed pumps connected to the water supply conveying sewage or waste water shall be prohibited.

Sec. 120.0. Sump Vented—All sumps and receiving tanks used for receiving sewage or other wastes shall be provided with a separate vent extending through the roof. Such vent shall be not less than 4 inches in diameter when sump receives water closet discharge, and when sump receives wastes other than water closet discharge the vent shall be the same diameter as the waste pipe. Sumps serving single family dwellings may connect to other vents of the plumbing system providing that the other vent is adequate in size on the basis of the sump pump or ejector being rated as a fixture according to section 91.0. 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.

Sec. 121.0. Motors, Compressors, Etc.—All motors, air compressors and air tanks shall be located where they are open for inspection and repair at all times. The air tanks shall be so proportioned as to be of equal cubical capacity to the ejectors connected therewith, in which there shall be maintained an air pressure of not less than 2 pounds for each foot of height the sewage is to be raised.

Sec. 122.0. Ejectors for Subsoil Drainage—When subsoil catch basins or sumps are installed below the sewer level, electrically operated pumps or ejectors or other approved sump pumps shall be used. Such pumps raising subsoil water shall discharge in properly trapped fixture, or storm water drains except where the house sewer is connected to a private septic tank, when the discharge may be to the ground surface. Water or steam operated ejectors or water primed pumps connected to the water supply conveying sewage or waste water shall be prohibited.

ARTICLE XI—STORM WATER DRAINS

Section 123.0. Drainage of Yards, Areas and Roofs—All roofs and paved areas, yards, courts, and courtyards shall be drained into the storm water sewerage system or the combined sewerage system, but not into the sewers intended for sewage only, except where a storm sewer is above the area way,

in which case the area may be connected with sanitary sewer if properly trapped and permitted by the local authorities having jurisdiction over sewers. When drains used for this purpose are connected with the combined sewerage systems, they shall be effectually trapped, except roof leaders and conductors where the roof or gutter opening is located not less than 12 feet from a door, window, scuttle, or air shaft, and the roof connection shall be made by a cast iron roof sump with a flanged union and metal gasket. One trap may serve for all such connections, but traps must be set below the frost line or in the inside of the building. Where there is no sewer accessible, such connections shall be discharged into the public gutter or other means of disposal permitted by the proper authorities, and in such case traps may not be required.

Sec. 124.0. Size of Gutters and Leaders—No gutter or inside leader shall be of less size than the following:

Area of Roof (In square feet)	Gutter	Leader
	Inches	Inches
Up to 90	3	1½
91 to 270	4	2
271 to 810	4	2½
811 to 1,800	5	3
1,801 to 3,600	6	4
3,601 to 5,500	8	5
5,501 to 9,600	10	6

Outside leaders to the frost line shall be one size larger than required in the above table.

Gutters 8 inches or over in width on new buildings shall be hung with wrought-iron hangers of approved type.

The above sizes of rain leaders are based on diameter of circular rain leaders, and gutters based on semicircular sheet-metal gutters with the top dimension given and other shapes shall have the same sectional area.

Sec. 125.0. Inside Conductors—When placed within the walls of any building or run in an inner or interior court or ventilating pipe shaft all conductors or roof leaders shall be constructed of cast iron or of galvanized wrought iron or galvanized steel pipe.

Sec. 126.0. Outside Conductors—When outside conductors or down spouts of sheet metal are permitted with the house drain, they shall be so connected by means of not less than one length of cast iron pipe extending vertically at least 1 foot above the grade line.

Along public driveways without sidewalks they shall be placed in niches in the walls, protected by wheel guards, or enter the building through the wall at a 45° slope at least 12 feet above the grade.

Sec. 127.0. Defective Conductor Pipes.—When an existing sheet metal conductor pipe within the walls of any building becomes defective, such conductor shall be replaced by one which conforms to this code.

Sec. 128.0. Vent Connections With Conductors Prohibited—Conductor pipes shall not be used as soil, waste, or vent pipes, nor shall any soil, waste or vent pipes be used as conductors.

Sec. 129.0. Overflows—Overflow pipes from cisterns, supply tanks, expansion tanks, and drip pans shall not connect directly with any house sewer, house drain, soil or waste pipe and shall be so constructed to provide a complete air gap at least one (1) diameter of the waste pipe opening between the waste line and the overflow pipe.

Sec. 130.0. Subsoil, Foundation, Clear Water and Absorption Tile Drains—Where subsoil drains are placed under the cellar floor or used to encircle the outer walls of a building, the same shall be made of open-jointed drain tile or earthenware pipe, not less than 4 inches in diameter. They shall be drained over an open floor drain that is supplied with water and be provided with an approved type of backwater valve.

Sec. 131.0. Subsoil Drains Below Sewer Level—Subsoil drains below the main sewer level shall discharge into a sump or receiving tank, the contents of which shall be automatically lifted and discharged by approved devices into the drainage system above the cellar through some properly trapped fixture or drain.

ARTICLE XII—INDIRECT, REFRIGERATOR, ACID AND SPECIAL WASTES

Section 132.0. Indirect Waste—No waste pipe from a refrigerator, ice box, or cold room, any receptacle where food is stored, or sterilizer, autoclave, sterile water tank or any receptacle used to treat, process or store surgical or hospital supplies and equipment or receptacle for storing or dispensing drinking water shall connect directly with any house drain soil or waste pipe, except drinking fountains which are properly trapped and vented. Such waste pipe shall in all cases empty over an open sink, floor drain, or other fixture that is properly supplied with water, connected, trapped and vented the same as any other fixture, and an air gap of at least twice the diameter of the waste pipe shall be provided between the waste pipe and the receiving receptacle or waste pipe except that an open waste fitting or back flow preventer having an air gap equal to one (1) diameter of the waste pipe and air vent area equal to 100 per cent of the waste pipe area will be permitted on lines from rooms or receptacles not subjected to a vacuum or directly connected to the water supply (See section 133.1).

Sec. 132.1. 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 duriron 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.

Sec. 132.2. 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 installed under the approval of the proper administrative authorities.

Sec. 133.0. Refrigerator Wastes — Refrigerator waste pipes shall be trapped and of a size not less than 1¼ inches for one or two traps, 1½ inches for three to six traps, and 2 inches for six to twelve traps. Clean-out plugs shall be placed at points to afford easy access to lines for cleaning. When such waste lines extend more than one floor above the fixture they discharge over, they must be vented full size through the roof.

Sec. 133.1. Drinking Fountain Wastes—Drinking fountain wastes may discharge over open fixtures and when so installed shall have the same installation requirements as for indirect wastes. (See sections 132.0 and 133.0.)

Sec. 134.0. Overflow Pipes and Motor Exhausts, Air Conditioning Systems, Water Softeners, and Similar Equipment—(a) Pipes from a water supply tank or exhaust from a water lift or discharge from air conditioning units, compressors, water softeners, or similar devices connected to the water supply shall not be directly connected with any house drain, house sewer, soil or waste pipe. Such pipe shall discharge upon the roof or be drained over an open fixture properly trapped and shall end at a distance of at least twice the diameter of the discharge pipe above the maximum overflow level of such fixture.

(b) No high pressure steam or blow-off 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 constructed as to reduce the pressure to a safe limit.

ARTICLE XIII—MAINTENANCE

Section 135.0. Defective Plumbing—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.

Sec. 136.0. Temporary Toilet Facilities—Suitable toilet facilities shall be provided for the use of workmen during the construction of any building. These toilet facilities shall be maintained in a sanitary condition.

ARTICLE XIV—INSPECTIONS, TESTS AND MISCELLANEOUS REGULATIONS

Section 137.0. Inspections—All piping, traps and fixtures of a plumbing system shall be inspected by the proper administrative authority to insure compliance with all the requirements of these regulations.

Sec. 138.0. Notification—(a) It shall be the duty of the plumber to notify the proper administrative authority orally, by telephone, or in writing, not less than eight working hours between the hours of 8 a.m. and 4 p.m. before the work is to be inspected or tested.

(b) It shall be the duty of the plumber to make sure that the work will stand the test prescribed before giving the above notification.

(c) If the proper administrative authority finds that the work will not stand the test, the plumber shall be required to renotify as above.

(d) If the proper administrative authority after having been notified in writing fails to appear within 24 hours of the time set for each inspection or test, the inspection or test shall be deemed to have been made and the plumber required to file an affidavit with the proper administrative authority that the work was installed in accordance with the code and permit, and that it was free from defects and that the required tests had been made and the system was found free from leaks.

Sec. 139.0. Material and Labor for Tests—The equipment, material, power and labor necessary for the inspection and test shall be furnished by the plumber.

Sec. 140.0. System Tests—All the piping of a plumbing system 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 proper administrative authority may require the removal of any cleanouts to ascertain if the pressure has reached all parts of the system.

Sec. 141.0. Methods of Testing—(a) *Water Test.* The water test may be applied to the drainage system 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 above the roof and the system filled with water to the point of overflow above the roof.

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 or a 5-pound pressure of air. In testing successive sections at least the upper 10 feet of the next preceding section shall be retested, so that no joint or pipe in the building shall have been submitted to a test of less than a 10-foot head of water or a 5-pound pressure of air.

Under any test the water or air pressure shall remain constant for not less than 15 minutes without any further addition of water or air.

(b) *Air Test.* The air test shall be made by attaching the air compressor or test apparatus to any suitable opening and closing all other inlets and outlets to the system, then forcing air into the system until there is a uniform pressure sufficient to balance a column of mercury 10 inches in height or 5 pounds per square inch on the entire system. This pressure shall be maintained for 15 minutes.

Sec. 142.0. Order of Tests—The tests may be made separately, as follows:

(a) The house sewer and all its branches.

(b) The house drain and yard drains, including all piping to the height of 10 feet above the highest point on the house drain.

(c) The soil, waste, vent, inside conductor, and drainage pipes which would be covered up before the building is inclosed or ready for completion. The tests required for (b) and (c) may be combined.

(d) The final inspection of the whole system.

(e) After each of the above tests has been made and the installation proved acceptable the proper administrative authority shall keep a permanent record thereof, and shall issue a written approval upon request.

Sec. 143.0. Covering of Work—No drainage or plumbing system or part thereof shall be covered until it has been inspected, tested, and approved as herein prescribed.

Sec. 144.0. Uncovering of Work—If any house drainage or plumbing system or part thereof is covered before being regularly inspected, tested, and approved, as herein prescribed, it shall be uncovered upon the direction of the proper administrative authority.

Sec. 145.0. Defective Work—If the inspection or test shows defects such defective work or material shall be replaced within three days and the inspection and test repeated.

Sec. 146.0. House Sewer Test and Inspection—The house sewer shall be made tight and shall be inspected and tested before covering. The test tee shall be placed at or near the main and the test applied as specified in section 141.0.

Sec. 147.0. Conductor Pipes—Conductor pipes and their roof connections within the walls of buildings or conductor branches on the outside system where such branches connect with the house drain or are less than 3 feet from the wall of the building, shall be tested by the water or air test. Conductor branches on the outside system shall be inspected and approved.

Sec. 148.0. Stable and Stable-Yard Drain Test—If a stable or any part of a stable be used for human habitation, the same inspection and tests of plumbing and drainage systems thereof shall be made as in the case of an ordinary dwelling. Otherwise, all stable and stable-yard drains shall be inspected, but need not be tested.

Sec. 149.0. Garage and Drainage System—For a garage or any part of a garage the same tests and inspection of the plumbing and drainage system thereof shall be made as in the case of an ordinary dwelling.

Sec. 150.0. Test of Water Distribution System—Upon the completion of the entire water distribution system it shall be tested and proved tight under a water pressure not less than the maximum working pressure under which it is to be used.

Sec. 151.0. Certificate of Approval—Upon the satisfactory completion and final test of the plumbing system a certificate of approval may be issued by the proper administrative authority to be attached to the plumbing or posted in plain sight.

Sec. 152.0. Defective Plumbing—Any of the above tests, a sanitary survey or inspection may be used in investigating the sanitary condition of the drainage or plumbing system in a building where there is reason to believe the plumbing has become defective. Alteration or repairs of plumbing in buildings condemned by the proper administrative authority because of insanitary conditions of the plumbing system shall not be considered as repairs, but as new plumbing.

Sec. 153.0. Tests and Inspection Not Required—(a) No tests shall be required where a plumbing system or part thereof is set up for exhibition purposes and is not used for toilet purposes and not directly connected to a sewerage system.

(b) No tests or inspection shall be required after the repairing of faucets or closet tanks or replacing a valve by a new one (to be used for the same purpose) nor after forcing out stoppages or repairing leaks.

Sec. 154.0. Plumbing in Moved Buildings—When a building is moved from one location to another, no additional work or connection shall be made unless the plumbing in said building has been reconstructed to comply with this code. Nor shall any additional plumbing work be installed in a building where there is defective or improperly installed plumbing until such defects have been repaired, renovated, replaced, or removed.

Sec. 155.0. Laundry Trays—Fixtures such as laundry trays and tubs, in private residences, used for laundry wastes only, may be drained over an open floor drain provided that such fixture is set not more than 5 feet from such floor drain.

Sec. 156.0. Plumbing by Persons Not Licensed—At no time shall any person not duly licensed be allowed to do plumbing work, except that an apprentice may assist a regularly licensed plumber but must be actually with and in his presence while so doing.

Sec. 157.0. Definition of Proper Administrative Authority—The term proper administrative authority as used in this code shall mean any person who

is charged with the duties of plumbing inspection for a municipality and who is preferably a holder of a certificate of competency as a plumber. Cities of 20,000 population should employ a full-time inspector for plumbing. Larger cities should provide at least one plumbing inspector for each 35,000 population.

RULES AND REGULATIONS RELATING TO SANITATION

Authority

Under section 2191 (1), Code of Iowa 1939, [§135.11, C. '50], the state Department of Health among other things is charged with the duty to "exercise general supervision over the public health, promote public hygiene and sanitation, and, unless otherwise provided, enforce the laws relating to the same," and under subsection 7, to "make inspections of the public water supplies, sewer systems, sewage treatment plants, and garbage and refuse disposal plants throughout the state, and direct the method of installation and operation of the same."

Under subsection 17, section 2191 [§135.11, C. '50], the department shall "establish, publish, and enforce rules not inconsistent with law for the enforcement of the provisions of this title and for the enforcement of the various laws, the administration and supervision of which are imposed upon the department."

Under the above authority, the following code of rules and regulations covering water supply, sewerage, garbage and refuse disposal, housing, plumbing, trailer camps, and general sanitation has been promulgated.

Under section 2234, Code of Iowa, 1939 [§137.7, C. '50], the local board of health has among other things the duty to "(1) Obey and enforce the rules and lawful orders of the state department," and "(4) Make such rules, not inconsistent with the law or the rules of the state department, as may be necessary for the enforcement of the various laws, the administration of which is imposed upon the local board."

In the event the local board of health fails to enforce such rules or lawful directions, the State Department of Health may exercise all powers of any local board of health within its territorial jurisdiction (Section 2212, Code of Iowa, 1939 [§135.33, C. '50]).

Definitions

Department. Department as hereinafter used shall refer to the state Department of Health.

Local Board. Local board shall refer to a local board of health in cities and towns, and in townships, as defined in section 2228, Code of Iowa, 1939 [§137.1, C. '50].

Health Officer. Health officer shall mean the health officer of a local board of health as defined in section 2231, Code of Iowa, 1939 [§137.4, C. '50].

Public Water Supply. Public water supply shall mean any water supply serving a municipality or water district, either publicly or privately owned.

Quasi-Public Water Supplies. Quasi-public water supplies shall include all water supplies not coming under the definition of public water supplies which are used for drinking, culinary, and ablutionary purposes by persons other than the owner or lessee of property upon which such water supply is located.

Public Swimming Pool. Public swimming pool shall mean any swimming pool open to the public either publicly or privately owned.

Dwelling. A dwelling is any house or building or portion thereof which is occupied in whole or in part as the home or residence of one or more human beings, either permanently or transiently.

PART I

WATER SUPPLIES

Section 1. General. Every public or quasi-public water supply used for drinking, culinary, or ablutionary purposes which is hereafter constructed or extensively reconstructed, or existing and in the opinion of the state or local health officer is unsafe, shall comply with the requirements of these rules and regulations.

Sec. 2. Public Water Supplies. All public water supplies shall comply with the requirements for approval by the department.

Item 1. Plans and specifications for any new construction or for reconstruction or improvement of any existing supply shall be submitted to the department before construction begins. This includes main extensions.

Item 2. The water shall not contain an excessive amount of soluble mineral substance, nor excessive amounts of any chemicals employed in treatment. It should be clear, colorless, odorless and pleasant to the taste. It shall be equal in bacteriological quality to the U. S. Public Health Service Drinking Water Standards 1946, as published in Reprint 2697 from the public health reports on file in the office of the department.

Sec. 3. Quasi-Public Surface Water Supplies. All quasi-public surface water supplies shall comply with the requirements for approval by the department.

Item 1. Plans and specifications for any new construction or for reconstruction or improvement of any existing supply shall be submitted to the department before construction begins.

Item 2. The water shall not contain an excessive amount of soluble mineral substance, nor excessive amounts of any chemicals employed in treatment. It should be clear, colorless, odorless and pleasant to the taste. It shall be equal in bacteriological quality to the U. S. Public Health Service Drinking Water Standards 1946, as published in Reprint 2697 from the public health reports on file in the office of the department.

Sec. 4. Quasi-Public Ground Water Supplies. All quasi-public ground water supplies shall comply with the following requirements:

Item 1. *Cisterns.* Cistern supplies consisting of roof or other surface run-off water shall not be used for drinking or culinary purposes.

Item 2. *Wells and Springs.*

(a) *Location.*

Wells must be located on ground at least one foot higher than the ground surrounding within a 15-foot radius.

On grounds subject to surface flood water, ground must be filled within a 25-foot radius of the well to an elevation at least 2 feet higher than the highest known flood level. No sewers or drains of any kind (except the pump pit drain) shall be permitted within a 10-foot radius of the well or spring. This also applies to basement floor drains. Sewers and drains farther than 10 feet, but within 50 feet of the well or spring shall be extra heavy cast iron pipe with calked lead joints.

No septic tanks shall be permitted within 50 feet of the well or spring.

Sewers and drains farther than 50 feet but within 75 feet of the well or spring shall be cast iron with lead joints or vitrified clay pipe with joints of calked hemp and cement or other approved jointing material.

No open jointed sewers, drains, disposal field, cesspools, privies, leaching pits, barn yards, pig pens, or other such sources of pollution shall be permitted within 75 feet of the well or spring except by special permission from the department.

(b) *Construction.*

The well or spring shall be constructed in accordance with the recommendations outlined in Iowa Public Health Bulletin No. 40-1, "Sanitary Standards for Hand Pumped Wells," or equal as approved by the department.

(c) *Pump Setting.*

(1) Mechanically Driven Pumps. Pumps shall be set in compliance with the details of construction shown by the sketches available from the department, or equal details as approved by the department.

Pumps set above the ground with underground discharge shall be installed wherever feasible.

A watertight seal shall be provided at the top of the well between the casing and drop pipe and between the concrete pedestal and pump base. Nonhardening asphalt, lead, or cement grout may be used as the sealing material. Certain patented seals may also be used provided they are approved by the department.

Vents shall terminate in a down-turned ell with lower end not less than 24 inches above the floor of pump pit or basement nor less than 6 inches above the pump house floor when the well terminates above the ground, and provided with a 20-mesh copper screen.

(2) Hand Pumps. Hand pumps shall be set as described in Iowa Public Health Bulletin No. 40-1, "Sanitary Standards for Hand Pumped Wells," or equal setting as approved by the department.

(d) *Air-lift Systems.* The air intake for any air-lift system or mechanical aerating apparatus shall be at least 6 feet above the floor surface if indoors, and 10 feet above the ground if out of doors. The air intake shall be so constructed as to prevent the entrance of birds, insects, dust, rain, snow, or other contaminating material. Every air-lift system shall be equipped with effective oil traps, tanks, or filters to prevent oil from entering the water.

(e) *Water Lubrication of Pump Bearings.* Water lubricated pump bearings situated in any well below the pump-room floor shall be lubricated with water taken from within the well, or from the reservoir or distribution system supplied with water from the original source of the water supply, or in such other manner as may be approved by the department.

(f) *Priming of Power Pumps.* Water for priming pumps on any water system shall be taken directly from the reservoir or distribution system which is supplied with water from the original source of the water supply or from another supply approved by the department. Priming devices shall be so constructed as not to expose the water to dust, drippings, or other sources of contamination.

(g) *Priming of Hand Pumps; Buckets.* No hand-operated type of pump or cylinder which requires priming shall be used. No pail and rope, bailer, or chain-bucket systems shall be used.

(h) *Treatment.* Ground water supplies which do not comply with the bacteriological requirements of the U. S. Public Health Service Drinking Water Standards 1946 shall be treated by methods approved by the department or, if it is impossible by any method of treatment to secure compliance with said requirements, said well shall be abandoned, sterilized and sealed by filling with puddled clay or other impervious material up to the ground surface.

(i) *Disinfection and Sampling of New or Accidentally Contaminated Water Supplies.* New water supplies and water supplies which may have become contaminated accidentally or otherwise shall be thoroughly disinfected before being placed in use. Disinfection shall consist of first thoroughly flushing the pump and piping then adding a sufficient amount of chlorine to maintain a residual of at least 25 parts per million in the chlorinated water in contact with the well, reservoir, pump, and piping for a period of not less than 24 hours. The chlorinated water may then be pumped to waste. After all traces of free chlorine have disappeared from the water, a sample shall be examined bacterially at a laboratory approved by the department, and no water shall be used from such supply for drinking or culinary purposes until a satisfactory analysis is obtained or unless the water is treated in such manner as to make it bacterially satisfactory.

(j) *Connection With Unsafe Water Sources Forbidden.* There shall be no cross-connection between any drinking, culinary, or ablutionary water supply and any other water supply which does not comply with these requirements.

(k) *Outlets From Unsafe Water Supplies Required To Be Sealed or Labeled.* All outlets from water sources accessible to the public which do not comply with these requirements shall be sealed, locked, or, at the discretion of the health officer, be provided with a permanent and easily readable tag or label reading **"Unsafe Water. Do Not Drink."** Removal of said label or tag except by permission of the health officer shall be deemed a violation of these rules and regulations.

(l) *Common Drinking Cups.* The use of common drinking cups is prohibited.

PART II

SEWAGE, INDUSTRIAL WASTES, AND EXCRETA DISPOSAL

Section 1. General. Wherever a sanitary sewer is available all sewage or industrial wastes shall be discharged into such sewer.

Sec. 2. Requirements When Discharged Into Surface Waters. All sewage and industrial wastes which are discharged into any surface water shall be treated in such a manner as will conform with the requirements of the department.

Item 1. Plans and specifications for any new construction or for reconstruction or improvement of any existing sewerage system or treatment plant shall be submitted to the department before construction begins. This also applies to sewer extensions.

Sec. 3. Requirements When Used for Irrigating Purposes. All sewage or sewage plant effluents used for irrigating purposes shall be treated in such manner as will conform with the requirements of the department. No sewage or sewage effluents shall be used for irrigating purposes without a written permit from the said department.

Sec. 4. Requirements When Discharged Into the Soil. No excreta or sewage shall be discharged into the soil except in compliance with the following requirements:

A. *Requirements for Water Carriage Systems.*

Item 1. *Influent Sewers.* (a) *Type.* Influent sewers used to conduct sewage from a building to a private sewage treatment plant shall be constructed of cast iron, vitrified clay, or concrete sewer pipe with calked lead, bitumen, cement or other approved joints, provided that all portions of such sewer lying within 50 feet of any well or other source of drinking water shall be cast iron pipe with calked lead joints. (b) *Size.* Such influent sewers shall be not less than 4 inches in diameter. (c) *Grade.* Such influent sewers shall be laid to a minimum grade of 12 inches per 100 feet. (d) *Manholes.* A manhole shall be provided at each change in direction or grade.

Item 2. *Grease Interceptors.* Grease interceptors of a type approved by the department shall be installed between the building and treatment plant for all except single residence installations. In case of restaurants, or other establishments which discharge large quantities of grease, the grease interceptor shall be located as close as practicable to the point at which the grease enters the influent sewer.

Item 3. *Septic Tanks.* All septic tanks shall discharge into a subsurface tile system or other type of filter except where written permission is obtained from the department to discharge into a stream or leaching pit. Septic tanks shall comply with the following requirements:

(a) *Location.* Septic tanks shall be located at least 50 feet, or such greater distance as may be specified by the department, from any well, spring, or other water supply structure, and, if possible, upon ground sloping downward therefrom.

(b) *Capacity.* Every compartment shall have a minimum effective (liquid) capacity of 125 gallons, but in no case shall the total capacity of the unit below the water line be less than 500 gallons.

(c) *Construction Details.* Septic tanks shall conform in detail with the recommendations stated in the department publication "Residential Sewage Treatment Plants" or equal as approved by the department.

(d) *Construction Material.* Septic tanks shall be constructed of concrete, corrosion resisting metal or other impervious material providing that metal tanks shall have a minimum wall thickness of 14 gauge.

(e) *Manholes.* All septic tanks with solid concrete covers shall be provided with at least one manhole at least 22 inches in diameter, and said manhole shall extend to the surface of the ground if the earth fill above the septic tank is more than 12 inches deep.

Item 4. *Dosing Tanks and Automatic Siphons.* All proposed installations of septic tanks of 1,000 gallons or more shall be provided with a dosing tank and automatic siphon or siphons of a type approved by the department unless otherwise specifically approved by the department. The department may require dosing tanks and automatic siphons with septic tanks of smaller capacity.

Item 5. *Subsurface Tile Systems.* Subsurface tile systems shall comply with the following requirements:

(a) *Location.* Subsurface tile systems used for disposal of settled sewage of wastes shall be located at least 75 feet from any well or other source of drinking water supply, except in creviced limestone or other porous formations the minimum distance shall be specified by the department. Such tile systems shall not be located within 25 feet of any stream or open ditch except when a collector tile is installed below the distributor tile and the intervening space is filled with at least 12 inches of coarse sand or other approved filtering material.

(b) *Construction.* Subsurface tile systems shall conform to the construction details shown in the department publication, "Residential Sewage Treatment Plants" or equal as approved by the department, except that shorter total lengths of tile lines may be permitted for systems serving public and quasi-public establishments if written approval is obtained from the department.

Item 6. Other types of sewage or industrial waste treatment, where permitted or required, shall be installed only after plans and specifications for each project have been approved by the department.

B. *Requirements for Earth Pit Toilets.* All earth pit toilets hereafter constructed or required by the health officer to be reconstructed shall comply with the following requirements:

Item 1. *Location.* Earth pit toilets shall not be installed in cavernous or loosely stratified formations, and shall be located at least 75 feet, or other distances specified by the department, from any well or other source of drinking water, and if possible upon ground sloping downward therefrom.

Item 2. *Construction.* The details of construction shall comply with the plans and specifications shown

in the department publication, "The Sanitary Privy," or equal as approved by the department.

C. *Requirements for Impervious Vault Toilets.* All impervious vault or pit toilets hereafter constructed or required by the health officer to be reconstructed shall comply with the following requirements:

Item 1. *Location.* Impervious vault toilets shall not be located within 50 feet of any well or other source of drinking water.

Item 2. *Construction Material.* The vault or pit shall be constructed of impervious concrete at least 6 inches thick. The superstructure, including floor slab, seat riser, seat cover, and building shall comply with the plans and specifications for earth pit privies as shown in the department publication "The Sanitary Privy," or equal as approved by the department. The vault or pit shall be provided with a cleanout opening fitted with a fly-tight cover.

Sec. 5. Maintenance. The following shall be considered defects in pit toilet installations (and sufficient cause for requiring their improvement):

Item 1. Evidence of caving around the edges of the pit.

Item 2. Signs of overflow or other evidence that the pit is full.

Item 3. Seat covers open.

Item 4. Broken, perforated, or unscreened vent pipe.

Item 5. Insanitary toilet building.

Item 6. Evidence of light entering pit except through seat when seat cover is raised or except through cleanout opening when lid is raised.

Sec. 6. Requirements for Leaching Pits (Dry Wells or Cesspools). Leaching pits shall not be used for receiving sanitary sewage or industrial wastes but may be used for kitchen wastes, household laundry wastes, cellar or basement drainage and other similar waste water only when complying with the following requirements:

Item 1. *Location.* Leaching pits shall not be located within 75 feet of any well or other source of drinking water or within 25 feet of any stream or open ditch.

Item 2. *Construction.* Leaching pits when used for disposal of kitchen wastes shall contain at least 1½ cubic yards of crushed rock or gravel below the inlet and when used for laundry wastes or basement drainage shall contain at least 3 cubic yards of crushed rock or gravel below the inlet.

Leaching pits shall be covered with not less than 12 inches and not more than 24 inches of loose filled earth.

Leaching pits shall not penetrate the soil to a depth within 3 feet above the ground water stratum nor shall the total depth exceed 12 feet.

Sec. 7. Requirements for Chemical Toilets. All chemical toilets hereafter constructed or hereafter required to be reconstructed shall comply with the following requirements:

Item 1. *Tank.* Chemical toilets shall have a receiving tank of impervious material with an opening easily accessible for cleaning. Metal tanks shall have a minimum wall thickness of 14 gauge.

Item 2. *Toilet Bowl.* The toilet bowl shall be constructed of impervious and not readily corrodible material and shall be elevated above the receiving tank sufficiently to avoid splashing the user.

Item 3. *Vent.* The tank and bowl shall be vented with screened pipe at least 3 inches in diameter, preferably constructed of cast iron, extending on an angle not less than 30 degrees with the horizontal or vertically to a point at least 2 feet above the roof.

Item 4. *Mixing and Chemical Charge.* The tank shall be equipped with a mixing device and shall be charged with a chemical or chemicals of bactericidal nature and concentration. Chemical recharges shall be added and mixed with the contents frequently to maintain a bactericidal strength and to prevent disagreeable odors.

Item 5. *Toilet Rooms.* Chemical toilets shall be located in toilet rooms which are well lighted and ventilated and kept clean. Tank clean-outs shall not be placed in basements.

Item 6. *Final Disposal of Tank Contents.* The tank contents shall be disposed of by burning, burial, or by discharge into a leaching pit located and constructed in accordance with these rules and regulations.

Sec. 8. Requirements for Comfort Stations and Toilet Rooms. All comfort stations and toilet rooms located in public or quasi-public establishments or on grounds adjacent thereto for the use of the general public or for the patrons of such establishments, shall comply with the following requirements:

Item 1. *Plumbing.* All plumbing work and fixtures hereinafter installed shall comply with the local plumbing ordinance or with the state plumbing code where no local plumbing ordinance is in effect. (Note: Sec. 5775, Code of Iowa, 1939 [§368.44, C. '50], requires that local plumbing ordinances shall conform to the state plumbing code.)

Item 2. *Water Pressure.* The water pressure shall be sufficient for effective flushing of toilets, urinals, and other fixtures equipped with flushing devices.

Item 3. *Toilet Rooms.* All toilets and urinals shall be located in rooms provided with natural or artificial illumination of 3 foot-candles intensity on the floor surface and with natural or artificial ventilation affording at least one air change every seven minutes. All toilet rooms shall be maintained in good repair and in a clean and sanitary condition, and shall be accessible to approved handwashing facilities.

Item 4. *Approved Handwashing Facilities.* Approved handwashing facilities shall consist of a lavatory complying with the requirements of Item 3, soap in a suitable dispensing container and single service paper or cloth towels. Cloth towels shall be thoroughly laundered and sterilized before making available for reuse. Roller cloth towels shall be prohibited.

Item 5. *Common Drinking Cups.* Common drinking cups shall be prohibited.

PART III
MILK AND MILK PRODUCTS

The production, processing and distribution of milk and milk products are by law under the jurisdiction of the state department of agriculture.

Cities and towns also, are granted by sec. 5747, Code of Iowa, 1939 [54GA, ch 151, §20], the power to adopt ordinances pertaining to milk sanitation. It is therefore suggested that cities and towns regulate production, transportation, processing, handling, sampling, examination, grading, labeling, regrading and sale of milk and milk products, the inspection of dairy herds, dairies and milk plants, the issuing and revocation of permits to milk producers and distributors, the placarding of restaurants and other establishments serving milk or milk products in accordance with the terms of the unabridged form of the 1939 edition of the Milk Ordinance and Code recommended by the United States Public Health Service, a copy of which is on file with the department or which may be procured from the United States Public Health Service or the Superintendent of Documents, Washington, D. C.

PART IV

EATING AND DRINKING ESTABLISHMENTS

Hotels, restaurants and food establishments are regulated under chapter 133, Code of Iowa, 1939 [Ch. 170, C. '50], the administration of which comes under the state department of agriculture.

Cities and towns also have the power under sec. 5743, Code of Iowa, 1939 [§368.6, C. '50], to regulate hotels, restaurants and eating houses. It is suggested that cities and towns under this authority regulate sanitation pertaining to the inspection, grading, regrading, and placarding of eating and drinking establishments, the issuing and revocation of permits for the operation of such establishments, the sale of adulterated, misbranded, or unwholesome food and drink, and the enforcement of this code shall be regulated in accordance with the terms of the unabridged form of the 1940 edition of the Ordinance Regulating Eating and Drinking Establishments recommended by the U. S. Public Health Service, a copy of which is on file with the department, or which may be procured from the U. S. Public Health Service or the Superintendent of Documents, Washington, D. C.

PART V

SWIMMING POOLS AND BATHING PLACES

Section 1. General. All public swimming pools, wading pools, and bathhouses installed in connection with swimming and/or wading pools, which are hereafter constructed or extensively reconstructed, or improved shall comply with the following requirements:

Item 1. *Plans and Specifications.* Plans and specifications for new construction, reconstruction, or improvements shall be submitted to the department for approval before construction begins.

Item 2. *Design and Construction.* Approval by the department shall be based on the published "Policies of the State Department of Health Governing the Design and Construction of Swimming Pools."

Sec. 2. Operation and Maintenance. All swimming pools, wading pools, and bathhouses installed in connection with swimming pools and/or wading pools shall be operated and maintained in compliance with the published "Policies of the State Department of Health Governing the Operation and Maintenance of Swimming Pools."

PART VI

GARBAGE AND REFUSE

Section 1. Definitions.

Item 1. *Garbage.* The term "garbage" shall be interpreted to mean all putrescible wastes, except sewage and body wastes, including vegetable and animal offal and carcasses of dead animals, but excluding recognized industrial by-products, and shall include all such substances from all public and private establishments and from all residences.

Item 2. *Refuse.* The term "refuse" shall include all nonputrescible wastes.

Sec. 2. Accumulation of Garbage and Refuse. No owner or lessee of any public or private premises shall permit to accumulate upon his premises any garbage or refuse except in covered containers approved by the health officer. Such containers shall be constructed in such manner as to be strong, not easily corrodible, rodent proof, insect proof, and shall be kept covered at all times except when garbage and refuse is being deposited therein or removed therefrom. In case garbage and one or more types of refuse are disposed of separately, separate containers may be required by the health officer.

Sec. 3. Collection of Garbage and Refuse.

Item 1. *Collection Interval.* All garbage and refuse shall be collected sufficiently frequent to prevent nuisance.

Item 2. *Permits.* No person, firm, or corporation shall collect garbage or refuse who does not possess a permit from the health officer.

Item 3. *Type of collection vehicles.* The collection of garbage and refuse shall be by means of covered vehicles approved by the health officer.

Sec. 4. Disposal of Garbage and Refuse. All disposal of garbage and refuse shall be by a method or methods specifically approved by the department, provided that said method or methods shall include the maximum practicable rodent, insect, and nuisance control at the place or places of disposal.

Sec. 5. Dead Animals. Disposal of dead animals comes under the jurisdiction of the state department of agriculture as specified in chapter 131, Code of Iowa, 1939 [Ch. 167, C. '50].

PART VII

SANITATION OF HABITABLE BUILDINGS

Section 1. General. Every dwelling which is in whole or in part leased by the owner or his agent, except hotels and other establishments which are licensed by the department of agriculture shall comply with the following requirements, and in addition all dwellings shall conform to the requirements of the state housing law in all cities where applicable. The owner or lessor shall be deemed responsible for compliance with said requirements.

Item 1. *Room Size.* No habitable room in such a dwelling hereinafter constructed shall have a floor area of less than 80 sq. ft. nor shall the ceiling height be less than 7½ feet.

Item 2. *Heating.* Every such building shall be equipped with heating equipment capable of main-

taining every habitable room thereof at a temperature of at least 70 degrees F. whenever occupied.

Item 3. *Lighting.* Every such building shall be so equipped as to provide every habitable room thereof with artificial lighting equipment reasonably uniformly distributed and of sufficient intensity to produce illumination of 6 foot-candles on the floor area, and at least 10 foot-candles at certain points for reading, study, sewing, and similar tasks. Hallways, stairways, and similar passageways shall be provided with one or more foot-candles illumination.

Every habitable room located in any such building shall be provided with one or more windows opening to the outside air and equivalent in glass area to at least 8% of the floor area of such room in the case of existing buildings, and to at least one-eighth of the floor area of said room in the case of buildings or additions hereafter constructed.

Item 4. *Ventilation.* Every habitable room located in any such building shall be provided with an aggregate openable window area of at least 4% of the floor area for existing buildings and of at least 6% for buildings and additions hereafter constructed. The requirements of this item shall not apply to buildings having adequate provisions for artificial ventilation.

Item 5. *Plumbing and Excreta Disposal.* All plumbing in such buildings shall comply with the requirements of the local plumbing ordinance. Where no local ordinance is in effect, the plumbing shall comply with the state plumbing code.

Every such building to which running water and sewage disposal are available shall be provided with at least one lavatory, one water closet, one bath tub or shower, and one kitchen sink.

Every such building to which running water and sewage disposal are not available shall be provided with at least one pit toilet or chemical toilet seat for every 15 occupants.

Item 6. *Screening.* Every such building which is located in an area in which flies and mosquitoes have not otherwise been effectively controlled shall have all windows and doors to the outside equipped with screens of not less than 16 meshes to the inch, which are so maintained as to effectively prevent the entrance into the building of flies and mosquitoes, provided that all outside screen doors shall open outward and be self-closing and provided that effective means other than screens may be substituted therefor when specifically approved by the health officer.

Item 7. *Overcrowding.* If any room in such dwelling is overcrowded the health officer may order the number of persons sleeping or living in said room to be so reduced that there shall not be less than 400 cubic feet of air to each adult and 200 cubic feet of air to each child under twelve years of age occupying such room.

PART VIII

TOURIST CAMPS, TRAILER CAMPS, CABIN CAMPS, CONSTRUCTION CAMPS, AND SIMILAR ESTABLISHMENTS AND AREAS

Section 1. General. All tourist camps, trailer camps, cabin camps, construction camps, and similar establishments and areas available for residence, camp, or picnic use which are maintained, operated, or leased, free of charge or upon payment of fees, by any municipality, community, institution, corporation, association, firm, or person, except hotels and other establishments which are licensed by the state department of agriculture shall comply with the following requirements.

Trailers may be occupied as temporary residence (except as prohibited by the housing law and local ordinances) only when parked in a trailer camp or other area with facilities complying with the provision of this code.

Item 1. *Supervision.*

(a) The owner or authorized agent shall maintain in good repair and appearance all sanitary facilities and appliances on the premises, and shall be personally liable and responsible for the same. It shall be the duty of the management to bring prompt action as may be necessary to enforce these regulations or, if necessary, to eject from the premises any persons who willfully or maliciously damage the sanitary facilities and appliances provided or do not strictly adhere to these or other camp regulations.

(b) At least one competent caretaker shall be responsible for the supervision of the premises and shall make necessary routine inspections and exercise all duties necessary in the maintenance of the premises in a strictly sanitary manner.

(c) Adequate equipment for maintaining the premises in a strictly sanitary manner at all times shall be provided and maintained by the owner or management.

Item 2. *Space.* Each trailer lot shall be at least eight feet wider than the trailer and the length of the lot shall afford a space of at least ten feet in the rear, exclusive of the trailer and car length. It is suggested that a roadway of at least 20-foot width be provided for each row of trailers.

Item 3. *Fires.* All fires shall be made in stoves or other equipment provided for that purpose. Open unattended fires shall not be permitted.

Item 4. *Water Supply.* There shall be provided within 200 feet of any trailer space or cabin, accessible at all times, a water supply which complies with the requirements of Part I of these rules and regulations entitled "Water Supplies."

Item 5. *Excreta and Sewage.* There shall be provided at each such camp, establishment or area, accessible at all times, a method of excreta disposal which complies with the requirements of Part II of this code entitled "Sewage, Industrial Wastes and Excreta Disposal."

Item 6. *Garbage and Refuse.* Every such camp, establishment, or area shall comply with the requirements of Part VII entitled "Garbage and Refuse."

Item 7. *Room Size, Heating, Lighting, Ventilation, Plumbing, Screening, and Overcrowding.* All cabins and other habitable buildings shall comply with the requirements of Part VII of these rules and regulations. A group of tourist camp buildings under the same ownership may connect to a common house sewer.

Trailers shall comply with the minimum floor area for habitable rooms. However, the ceiling height may be reduced to 6½ feet provided adequate cross-

ventilation is provided by windows on both sides of the trailer.

Item 8. *Toilets and Washing Facilities.* Separate toilets shall be provided for males and females, one for each 25 males and one for each 25 females. Where water is available under pressure, separate handwashing facilities which comply with the requirements of Part II of these rules and regulations shall be provided for males and for females or in each cabin or habitable building. Where water under pressure is not available, a wash basin, soap, and one towel for each person shall be provided at each cabin or other permanent habitable building. All lavatories, bath tubs, and shower baths shall be maintained in a strictly sanitary condition. Toilets and toilet rooms shall comply with the requirements of Part II of these rules and regulations except that no sewage disposal facilities shall be located within 50 feet of any cabin or trailer. Where fly-tight, sanitary privies are provided for trailer camps, they shall be constructed with the seat hinged to permit dumping soil can or chemical toilet contents into the pit. The location of all toilets or privies shall be plainly indicated by appropriate signs.

All trailers with built-in toilets shall be provided with fly-tight, leak-proof metal receptacles for containing human excrement and said receptacle shall contain sufficient chemicals to render the contents free from creating a fly or odor nuisance.

The owner or management of all camp sites shall provide a satisfactory depository for the contents of trailer house chemical toilets, and also shall provide washing facilities for the chemical toilets in a sanitary manner.

Item 9. *Communicable Disease.* It shall be the duty of all camp owners or managers, or other persons knowing or suspecting the presence of persons in the camp inflicted with any communicable disease, to report the said condition immediately to the local health officer.

Item 10. *Permanent Register.* A permanent register of all guests and/or patrons of the premises shall be maintained and open to the inspection of the health officer or representative of the department at all times.

CROSS CONNECTION—WATER SUPPLIES

Department Rule No. 4

No public water works system, either publicly or privately owned, shall be cross-connected with any other water works system, either publicly or privately owned, unless the water in the latter system meets the standard of purity as required for public water supplies by the regulations of the Department.

Any direct physical connection between pipes or piping of a public water works system and any other water system shall be deemed a cross-connection regardless of number or type of valves that may be inserted between the two systems, except in such instances where it is physically impossible for water from the secondary system to enter the public water system under any possible combinations of operating conditions, and in such instances connection shall be permitted only with the written approval of the department.

FREE CARE OF TUBERCULOUS PATIENTS IN PUBLIC TUBERCULOSIS SANATORIA

Authority

These rules and regulations are promulgated pursuant to authority granted in section 254.8 Code, 1950.

Who May Apply

Any legal resident of Iowa suffering from tuberculosis and agreeing to remain under treatment until discharged by the sanatorium as no longer having tuberculosis in a communicable stage may apply for a free treatment certificate. Any person actually residing in the state of Iowa with a bona fide intent to remain in the state of Iowa is to be considered a legal resident of Iowa for the purposes of administration of this law. Applicants are not limited to those who have acquired legal settlement in a county of this state.

Certifying Agent

In counties maintaining a separate public tuberculosis hospital, the application is made to the board of hospital trustees. In counties which do not maintain such a hospital, the application is made either to the county director of social welfare or to the county overseer of the poor, whichever is designated by the board of supervisors.

Treatment Costs Considered a Public Health Expenditure

In acting upon applications, the board of hospital trustees, county director of social welfare or overseer of the poor are to "consider expenditures of public funds for treatment of tuberculosis as expenditures for the protection of the public health and not as monies advanced in the nature of welfare or relief." This principle constitutes legal recognition of the public interest in the hospitalization and segregation of tuberculous patients, as an important means of preventing the spread of infection to others. The motive for granting free care is protection to the public, and thus such protection becomes the paramount interest in considering applications for free care.

Issuance of Certificates—Controlling Principles

A. The board of hospital trustees, county director of social welfare or overseer of the poor are to grant free treatment to a tuberculous applicant who "is not possessed of sufficient income or estate to enable him to make payment of the costs of such treatment in whole or in part without affecting his reasonable economic security or support, in light of his resources, obligations and responsibilities to dependents."

B. The period of treatment, convalescence and rehabilitation varies for each patient, and the issuing officer shall give consideration to the probable length of such treatment and to the probable post-treatment period, during which the patient may not be able to work after being discharged from the sanatorium, and to the living costs of family and other dependents during the period of treatment, convalescence and rehabilitation, coupled with the need for support of the family in the event the patient does not recover.

C. The applicant shall not be required to encumber, sell or otherwise sacrifice a homestead required for the housing and maintenance of his family and dependents nor other property holdings to the extent that income from the same is required to provide the necessities of living for such family and dependents and certificates of free care shall not be denied by virtue of the existence of such property holdings by the applicant or those legally responsible for his care.

D. Employed members of the applicant's household or those legally responsible for his care shall be allowed to retain such wages as they may earn as are necessary to maintain the reasonable economic security and support of the applicant's household and their obligations and responsibilities to their own or to the applicant's dependents, and certificates of care shall not be denied because of the existence of any such wages or income.

E. Family savings in a reasonable amount, together with continued maintenance of existing life insurance policies on the applicant or his family in a reasonable amount, shall be preserved to the extent the same are needed to assure the family's economic security during the period of treatment, convalescence and rehabilitation and to provide such security for a reasonable period of family rehabilitation and adjustment in the event of the possible death of the applicant and the issuance of a certificate shall not be denied by virtue of such savings.

F. In the event the applicant is the head of the family, careful consideration shall be given to the probable loss of income and the consequent need to preserve property holdings, savings and other income sources to carry the family through the period of treatment, convalescence and rehabilitation, until such applicant can again provide reasonable security and support for the family and liquidation of his obligations to himself and his dependents.

G. In the event the applicant is a wife or mother, not the head of the family, consideration shall be given to the probable added family expense to maintain and operate the home and household until applicant can return and with safety assume in full her former responsibilities. In the event the applicant is a child or other member of the family, but not the head of such family, consideration shall be given to the possible financial needs devolving upon the applicant because of a probable death and disability of the head of his family.

H. In general, favorable consideration shall be given to applicants who are possessed of moderate resources. Applicants whose resources clearly indicate that all of the costs of treatment can be met without jeopardizing the family's welfare and independence during the period of treatment and the succeeding period of convalescence and rehabilitation shall be expected to meet such costs.

I. The object of the law and these regulations is to obtain admission of the tuberculous patient to a tuberculosis sanatorium with a minimum of delay. Doubtful situations shall be resolved in favor of the public benefits resulting from hospitalization and segregation of a person with tuberculosis.

Post-Sanatorium Treatment

Necessary post-sanatorium treatment including check-up examinations and pneumothorax refills as prescribed by the sanatorium medical staff shall be within the scope of free treatment furnished under the law.

Review

Any applicant denied a certificate may have his application reviewed by a district court, who shall hear the matter anew under such rules and procedure as he may prescribe. The county director of social welfare, the overseer of the poor, or the board of hospital trustees, as the case may be, shall co-operate in furnishing to the court such information as it may require.

Forms

Form T-1 is to be completed in duplicate at the time a patient requests free treatment. The original copy is to be a part of the certifying agency's record. The duplicate copy is to be forwarded promptly to the Iowa State Department of Health, Des Moines.

Form T-2 is to be completed in quadruplicate by the certifying agency. The original copy is to be issued to the applicant who will present the certificate to the designated public tuberculosis sanatorium in accordance with such contracts, resolutions or actions as the board of supervisors of the county may have taken in connection with their provision for the treatment of tuberculous persons under chapter 254, Code 1950. The second copy of T-2 shall be added to the certifying agency's file on the case. The third copy of T-2 shall be promptly filed with the county auditor of the county of legal settlement of the applicant. The fourth copy of T-2 shall be delivered promptly to the Iowa State Department of Health, Des Moines, Iowa. In the event the application for free care is denied, the Form T-2 shall be completed with a statement explaining the reason for rejection and the distribution of the copies shall be the same as the distribution for approved applications. Upon delivery of the decision where free care is denied, the certifying agency should inform the applicant of his privilege of requesting a review of his case before the judge of the district court in his county of legal residence.

Distribution of Forms for Applicants Having No County of Legal Settlement

In case of an applicant not having a county of legal settlement in the state of Iowa or any rights for legal settlement in another state or when such settlement of the applicant is unknown, the certifying agency shall consider the application in the same manner as in other cases and appropriately issue certificates of free care, if the applicant is residing in the county where the application is made. In these cases, the certifying officer shall name the state tuberculosis sanatorium at Oakdale, Iowa, as the place of treatment in the certificate for free care. The original copy of Form T-2 shall then be issued to the applicant, as in other cases. The second copy of Form T-2 shall be retained in the agency files, as in other cases. The third copy of Form T-2 shall be delivered to the superintendent of the state tuberculosis sanatorium at Oakdale, Iowa. The fourth copy of Form T-2 shall be delivered to the Iowa State Department of Health at Des Moines, Iowa, as in other cases.

HIGHWAY COMMISSION

Chapters 307, 321, Code of Iowa

Editor's Note: The highway commission makes rules and regulations relating to the following subjects:

Manual of Uniform Traffic Control Devices
Arterial Highway Stops (Urban Primary Road Extensions)
Arterial Highway Stops (Rural Primary Roads)
Special School Stops
Special Speed Zones

Persons desiring information in regard thereto may address the Iowa State Highway Commission, Ames, Iowa.

INSURANCE DEPARTMENT

Editor's Note: The rules and regulations of the Insurance Department are based on rulings in specific cases. No attempt is made herein to set out the decision in full but only the pertinent part giving the rule evolved is printed. For the full decision address the Commissioner of Insurance, State Office Building, Des Moines, Iowa.

1. (Discrimination)

No policy of life or endowment insurance can legally be issued or delivered in the state of Iowa, if it shall purport to be issued or to take effect before the original application for insurance was made, if thereby the insured would rate at an age younger than his age at nearest birthday at the date when the original application was made.

However, this ruling shall not affect the conversion of life term contracts to other types in accordance with the provisions of term forms wherein it provides for the issuance of other type contract as of the date of the issuance of the term contract upon payment of the difference in premiums.

2. (Policy Fees, Taxability of)

The fact that the companies choose to call a stipulated amount a "policy fee" and do not include it under the term of "premium" would not have the effect of exempting this income from taxation. It is most assuredly a part of the premium or income received from policyholders for business done in Iowa and thus subject to taxation.

3. (Agents—Revocation of License)

The commissioner will revoke the license of any agent who is found guilty of inducing any individual to lapse or cancel a policy of one insurer in order that such individual procure a policy of another insurer which in any way would operate to the prejudice of the interests of the individual.

4. (Agents—License Lost Through Merger)

Since the statute provides that a license must be issued to every agent that transacts business for an insurance company that new license will have to be issued for the agents of the company that lost its identity in the new company.

5. (Investment of Funds)

Ruling No. R21. By Department

The Forty-first General Assembly of Iowa amended section 8737 (511.8) of the Code of 1924, relating to the investment of funds by life insurance companies organized in this state, by adding to paragraph one (1) of said section the following:

"Or Federal farm loan bonds issued under the act of Congress, approved July 17, 1916."

Doubt has arisen in the minds of company officials as to whether or not the amendment in question authorizes life insurance companies organized in Iowa to invest their funds in bonds issued by Joint Stock Land Banks.

In a written opinion of the Attorney General of Iowa, bearing date May 25, 1925, it is held that, inasmuch as Joint Stock Land Banks were created under the Act of Congress approved July 17, 1916, bonds issued by such banks are included in the amendment aforesaid.

Therefore, it is the ruling of this Department that such bonds are a legal investment for life insurance companies organized in this state. However, said amendment is not effective until July 4, 1925, and until said date no such investments should be made.

6. (Medical Examinations)

No life insurance policy, except those specifically excepted by section 8671 (508.28) and group insurance shall be issued in the state of Iowa unless based upon a medical examination of the applicant within such time as to give the company a reasonable opportunity to pass upon the same. A violation of this ruling will subject the company, association or society guilty thereof to a suspension of its certificate of authority to transact business in this state.

7. (Examination of Companies, Report)

Upon the completion of an examination a copy of the report will be furnished the company, association or society examined, whereupon the company, association or society will have 10 days in which to determine whether or not it will demand a hearing before the Commissioner of Insurance. If a hearing is desired, then and in that event the company, association or society shall, within said 10 days, file with the Commissioner of Insurance a written application, attaching thereto the specific grounds upon which a hearing is desired. Within a reasonable time after the receipt of said application, the commissioner will fix a date for the hearing and notify the company, association or society thereof. Upon the completion of the hearing, or as soon as convenient thereafter, the commissioner shall render his decision, either orally or in writing at his discretion and file said report as part of the records in his department.

8. (Rebating)

A policyholder pays a premium in full by promissory note. Incorporated in the note is a clause whereby the insured is to pay a certain rate of interest. The note becomes due and the face amount

of the note is paid, but not the interest. The policyholder pays the note in full, but does not pay the interest, the agent cancels the note and returns it to the policyholder, and the agent pays the interest himself.

The above transaction clearly comes within the prohibition found in section 1782 (308.23) of the Code, and constitutes rebating.

9. (Expiration of Insurance Policy)

A contract of insurance may specifically provide for a specific term of duration, in which event the contract automatically expires at the end of that term, without the giving of any notice. For illustration, a policy written for a term of one year with the premium paid in advance automatically expires at the end of the year.

However, in the event no definite term is fixed in the policy, or if the policy is for a definite period with premium payments made in installments at shorter intervals, or if the term of the policy is fixed and a promissory note is given for the entire premium, said note made payable at a shorter period, then before the policy can be legally forfeited or suspended for nonpayment of the premium when due or on the installment dates, or on or after the maturity of the note, a thirty days' notice must be given. To that extent the company is required to give notice, otherwise no notice is required.

10. (Notes Given for Insurance)

No sale or disposition of first year premium notes by either the company or its agents prior to the issuance or delivery of such policy, and prior to the passing of the consideration therefor, shall be made.

Either one of the above mentioned practices is considered, by this department, to be contrary to the best interests of the insuring public, and will, in the future, be considered as just and sufficient cause for the cancellation or suspension of the license of any agent engaging therein.

11. (Computation of Reserves)

Iowa life insurance companies may report the nonadmitted excess item to this department on the basis of the true reserve instead of the mean reserve as has been the practice in the past. Under the true reserve system there will be no excess excepting in the case of indebtedness in excess of policy liabilities. The true reserve system eliminates all excess on account of due and deferred premiums, but there may be an excess equal to or in excess of the loading depending upon what premium the note represents, and how long it has been running when a premium note is taken for the gross premiums or when there is an overloan.

This concession is made to Iowa companies with the conviction that it removes many of the defects and disadvantages of the present practice of requiring the excess of the mean reserve.

As a corollary to the proposed system of determining this excess item, the business of the company must be reported upon a strictly paid for basis.

This department will not require that policies be lapsed if premium is not paid within a limited time after the due date, but no credit for an uncollected premium may be taken if more than sixty days past due, unless a premium note of the proper form has been taken therefor.

12. (Rebating)

The acceptance at par of any security given in payment for insurance premium, which security was actually worth less than its par value at the time of such acceptance, would constitute an indirect rebate to the person from whom such securities were so accepted.

13. (Title of Policies, Apt to Mislead)

No policies of insurance of any kind, whether life, health and accident, fire, or casualty, will be approved which bear any title or name apt to mislead or confuse the purchaser, and such policy contracts must be identified by words entirely descriptive of their content.

14. (Regulation of Insurance, Commissioner)

Certain insurance companies authorized by this department to transact business in this state have entered into contracts with business institutions not of a similar nature, whereby it is agreed that the company will issue policies to such institutions for issuance by such institutions to their patrons, in consideration of the patrons entering into some agreement for the purchase of commodities of the institution, or in payment of a small premium combined with the purchase of some commodity, the institution paying the net premium thereon.

Under the plan above set forth, it is impossible to ascertain whether the insurance is offered as an inducement to purchase, or the purchase is an inducement to the insurance. It appears to this department that one is an inducement to the other, and therefore an inducement promising returns and profits in connection with the sale of insurance contrary to section 8624 (506.9).

Further, it appears to this department that such a plan would not be conducive to sound insurance principles and the best interests of the insuring public, in that it would tend to discriminate between persons of the same class and therefore be contrary to public policy.

No contract of insurance shall be approved for use in this state, nor shall any contract of insurance be issued to a resident of this state, if such contract is to be used or is being used in connection with any plan similar to that stated herein, unless the company shall first submit such plan to the commissioner of insurance and receive his approval thereto.

Nothing herein contained shall be construed to prohibit a business institution from offering to its patrons insurance at a specific premium to be paid wholly by such patron, provided the institution shall appoint a person in their employ as agent and secure a license for such person from this department.

Any violation of this ruling brought to the attention of this department shall be deemed cause for revocation of the license of the company so violating.

15. (Furriers' Customers' Policies)

The attention of this department has been called to the practice of companies issuing through their marine departments the so-called "furriers' customers' policies," wherein a master contract is issued to the furrier designated as the assured, and individual certificates are by him issued to the cus-

tomers, together with an annual storage and/or repair agreement.

The contracts submitted provide that such certificate be issued only in connection with such annual storage agreement, with an agreement for repairs, cleaning, altering, etc., or with a conditional sales contract, and, further, that any loss incurred thereunder shall be adjustable with the furrier and customer, or repaired by the furrier at a cost to the company.

It is the opinion of this department that the requirement that such contract be issued only in connection with the agreement above set forth is in violation of Ruling C2 [Regulation No. 14] recently issued by this department; and, further, that the agreement whereby the loss is adjustable at the option of the company with the furrier without considering the rights of the customer, and permitting the furrier to profit by the loss is not conducive to sound insurance and is contrary to public policy.

We are further of the opinion that the issuance of such a contract with certificates by a furrier, where such furrier holds a conditional sales contract, or agreement, is not contrary to public policy in that the furrier has a specific interest in the agreement, and contracts of this type may be issued under such circumstances, provided the terms of the contract stipulate that the loss is payable to the furrier and the customer as their interests appear, is not made subject to any other agreement, and provides that the term of the contract shall not extend beyond the period set forth in the conditional sales contract.

Note: The furriers' customers' form may be modified to meet the department's requirements and overcome objections herein contained.

16. (Assets of Company)

17. (Section 515.35—Collateral Loans)

The collateral pledged to secure a loan must qualify as a legal investment for insurance companies before the loan it secures may so qualify (section 515.35, subsection 7). The statute provides that a company may not invest in excess of 30% of its capital and funds in stocks and not more than 10% of its capital and surplus in the stock and/or bonds of any one corporation.

Normally, a loan is little better than the collateral securing it. Therefore, in order to conform to the intent and purpose of the legislature it would appear that the same limitations should likewise be applied to the stock securing a collateral loan. The statute also provides that the value of the collateral must exceed the amount of the loan by 10%.

18. (Expiration Date of Policy vs. Charter Expiration Date)

The mere fact that a corporate contract may extend beyond the term of the life of the corporation does not destroy it. We believe as a matter of public policy, insurance corporations frequently enter into such contracts. This is graphically illustrated in the case of a life insurance contract issued by a company with a limited corporate period. It has been held that the renewal of Articles of Incorporation is a continuation of the original corporate period which lends support to the proposition that it is within the public interest that contracts of this nature be permitted.

19. (Section 515.49 and SF 139, 53rd G.A.—Capital Stock Requirements for Writing Multiple Lines)

A stock fire or casualty company with a paid-up capital of less than $300,000 may write full multiple lines, if possessed of surplus to policyholders of $500,000.

20. (Assessable and Nonassessable Policies)

The two plans are not compatible with each other and are unfairly discriminatory within the intent and meaning of chapters 259 and 260, Acts of the 53d General Assembly.

If there were some means through which the surplus funds of an association could be legally segregated between assessable and nonassessable policies, it might be possible to avoid this discrimination. However, the present statutes appear to make such funds available to the payment of the rightful claims of all policyholders of the association.

21. (Section 515.47 and 518.15. Reinsurance Contracts—Insolvency Clause)

No credit will be given the ceding insurer for reinsurance made, ceded, renewed or otherwise becoming effective after July 1, 1940, unless the reinsurance agreements (treaty, facultative or otherwise) are with *reinsurers authorized to do business in the state of Iowa*, and substantially provide, or are amended by a supplemental contract to read in substance as follows:

In consideration of the continuing benefits to accrue hereunder to the assuming insurer, the assuming insurer hereby agrees that, as to all reinsurance made, ceded, renewed or otherwise becoming effective after July 1, 1940, the reinsurance shall be payable by the assuming insurer on the basis of the liability of the ceding insurer under the contract or contracts reinsured without diminution because of the insolvency of the ceding insurer.

22. (Section 432.1. Tax on Gross Premiums—Life Companies)

In determining the gross amount of premiums to be taxed hereunder, there shall be excluded:

(1) All premiums returned to policyholders or annuitants during the preceding calendar year, except cash surrender values.

(2) All dividends that, during said year, have been paid in cash or applied in reduction of premiums or left to accumulate to the credit of policyholders or annuitants.

23. (Sections 508.7, 508.8, 511.11, 511.12 and 515.11. Loans to Officers, Directors, Employees, etc.)

No insurance company or association of any kind, domiciled in the state of Iowa, shall loan any portion of its funds to an officer, director, stockholder, employee or any relative or immediate member of the family of an officer or director.

The provisions of Code sections 508.8 and 511.12 shall likewise be applicable to fire and casualty companies.

24. (Section 511.8 Subsection 5. Life Companies—Investment in Preferred Stocks)

The phrase "preferred dividend requirements as of the date of acquisition" is construed to include

the dividend requirements of a new issue. Consequently, a new preferred issue will qualify if the net earnings of the corporation for each of the five preceding years have been not less than one and one-half times the sum of the annual fixed charges, contingent interest and the annual preferred dividend requirements including the new issue.

25. (Section 515.49. Single Maximum Risk—Fidelity and Surety Risks)

No insurance company is permitted under the limitations of section 515.49 to expose itself to any risk on a fidelity or surety bond in excess of 10% of its surplus to policyholders, unless such excess shall be reinsured in accordance with the provisions of the statute.

IOWA DEVELOPMENT COMMISSION

The Iowa Development Commission has the responsibility of administering the law governing the use of the State Trade-Mark or label bearing the words "Made-In-Iowa" or "Product of Iowa".

The commission has issued the following instructions to manufacturers who wish to use this label:

(1) Each manufacturer desiring to use the Iowa Trade-Mark shall file with the Iowa Development Commission the statement saying how the label or trade-mark is to be used and on what products.

(2) Information must be filed to indicate that the trade-mark will be used on bona fide Iowa-made products.

(3) Upon satisfactory showing, to meet the foregoing requirements, the commission will furnish black and white, and/or color copy from which the manufacturer can reproduce the Iowa Trade-Mark.

BUREAU OF LABOR

BOILER INSPECTION DIVISION

DEFINITIONS

State of Iowa Construction Code is used to designate the accepted reference for construction, installation, operation, and inspection of boilers and unfired pressure vessels and should hereafter be referred to as the Iowa Boiler Code.

The A. S. M. E. Boiler Code and amendments and interpretations thereto are hereby adopted and shall hereafter be known as the "Iowa Construction Code" (Iowa Code). A copy of this Code is on file in the office of the Commissioner of Labor, and in the state law library in the statehouse.

Power boiler as used herein shall mean any vessel used for generating steam or vapor for power or heating purposes at a pressure in excess of 15 lbs. per square inch.

Unfired pressure vessel as used herein shall mean any tank, jacketed vessel or other unfired pressure vessel used for transmitting steam for power or for using or storing steam under pressure for heating or steaming purposes at a pressure in excess of 15 lbs. pressure except those vessels definitely excluded by paragraph U-1 of the Iowa Code.

Chief inspector as used herein shall mean the state boiler inspector appointed by the Commissioner of Labor under the provisions of section 1 of Act 174 [ch 97, Acts 49 G.A,; ch 89, C.'50].

Deputy inspector as used herein shall mean any deputy inspector of boilers appointed by the Commissioner of Labor under the provisions of section 1 of Act 174 [ch. 97, Acts 49 G.A.; ch 89, C.'50].

Special inspector as used herein shall mean an inspector employed by an insurance company, which is authorized to insure boilers in the state of Iowa, and who shall have been commissioned by the Commissioner of Labor. Such inspectors shall be commissioned by the Commissioner of Labor provided they hold a commission from a state having a boiler law the equivalent of that of the state of Iowa or a commission from the National Board of Boiler and Pressure Vessel Inspectors.

Inspector as used herein shall mean the chief inspector, a deputy inspector, or a special inspector.

Department as used herein shall mean the Bureau of Labor of the state of Iowa.

Commissioner as used herein shall mean the Commissioner of Labor.

The term secondhand boiler or secondhand pressure vessel is a boiler or pressure vessel of which both the location and ownership have been changed.

Owner or user as used herein shall mean any person, firm, or corporation owning or operating or in charge of or in control of any boiler or unfired pressure vessel within this state.

Existing installation as used herein shall be taken to mean and to apply to any boiler or unfired pressure vessel which was installed or within this state ready to be installed or has previously operated in this state prior to the effective date of these rules.

SECTION 1. NEW INSTALLATIONS—POWER BOILERS

No power boiler shall hereafter be brought into this state and installed unless it has been constructed and inspected in accordance with the requirements of the Iowa Code for Boilers and is so stamped or is inspected and stamped in accordance with the requirements of the National Board of Boiler and Pressure Vessel Inspectors. A boiler having a standard stamping of a state that has adopted a standard of construction equivalent to the standard of the state of Iowa may be accepted by the department provided, however, that the person desiring to install same shall make application for the installation of same and shall file with the application a manufacturer's data report covering the construction of the boiler in question.

Upon completion of installation, all such boilers shall be inspected by the chief inspector, a deputy inspector or a special inspector commissioned to inspect boilers in this state and at least once each year thereafter shall be subjected to a regular internal and external inspection.

Also at time of first inspection after installation all said boilers must be stamped with a serial number of the state of Iowa followed by the letters Ia., said letters and figures to be not less than $\frac{5}{16}$ inch in height.

SECTION 2. EXISTING INSTALLATIONS—POWER BOILERS

Rule 1. The maximum allowable working pressure on the shell of a power boiler or drum shall be determined by the strength of the weakest *section of the structure,* computed from the thickness of the plate, the tensile strength of the plate, the efficiency of the longitudinal joint, *or tube ligaments,* the inside diameter of the course and the factor of safety allowed by these rules $\frac{TS \times t \times E}{R \times FS}$ = maximum allowable working pressure in pounds per square inch.

Where:

TS = ultimate tensile strength of shell plates, lbs. per square inch.

t = minimum thickness of shell plate, in weakest course in inches.

E = efficiency of longitudinal joint.

For riveted construction, determined by rules given in paragraph P-181, of Iowa Code.

For fusion welded construction, determined by rules in paragraph P-102, of Iowa Code, or Rule 2.

For tube ligaments, determined by rules in paragraphs P-192 and P-193, of Iowa Code.

For seamless construction, shall be considered 100%.

Rule 2. Factors of Safety. (a) The lowest factor of safety permissible on existing installations shall be 4, excepting for horizontal tubular boilers having continuous lap seams more than twelve (12) feet in length where the factor of safety shall be 8, and when this type of boiler is removed from its existing setting, it shall not be reinstalled for pressure in excess of 15 pounds.

(b) Boilers which are reinstalled shall have a minimum factor of safety of 6 when the longitudinal seams are of lap riveted construction, and a minimum factor of safety of 5 when the longitudinal seams are of butt and double strap construction.

(c) A boiler constructed with fusion welded seams which are not x-rayed and stress relieved during construction shall have at least three (3) one-inch diameter plugs trepanned from each seam and these plugs etched to determine the soundness of the weld. If this test discloses the weld to be sound through 80% of the thickness of the plate the boiler may be operated at a pressure based upon the formula in rule 1, using an efficiency of longitudinal joint of 80% and a factor of safety of not less than seven (7). If the weld is not sound through 80% of the thickness of plate the boiler shall not be operated at a pressure in excess of 15 pounds.

A boiler with fusion welded seams that have been x-rayed and stress relieved may be operated at a pressure based upon the formula in rule 1, using an efficiency of longitudinal joint 80% and a factor of safety of five (5).

(d) The above factors of safety shall be increased by the inspector if the condition and safety of the boilers demand it.

(e) In no case shall the maximum working pressure of an old boiler be increased to a greater pressure than would be allowed for a new boiler of same construction.

Rule 3. Cast Iron Headers and Mud Drums. (a) The maximum allowable working pressure on a water tube boiler, the tubes of which are secured to cast iron or malleable iron headers, or which have cast iron mud drums, shall not exceed 160 pounds per square inch.

(b) The maximum steam pressure on any boiler in which steam is generated, if constructed of cast iron, shall be fifteen pounds per square inch.

Rule 4. Tensile Strength. When the tensile strength of steel or wrought iron shell plates is not known, it shall be taken as 55,000 lbs. per square inch for steel and 45,000 lbs. per square inch for wrought iron.

Rule 5. Strength of Rivets in Shear. In computing the ultimate strength of rivets in shear the cross sectional area of the rivet shank shall be used, for the values in pounds per square inch, based upon the requirements of paragraphs P-16 of Iowa Code.

Rule 6. Crushing Strength of Mild Steel. The resistance to crushing of mild steel shall be taken at 95,000 lbs. per square inch of cross sectional area.

Rule 7. Rivets. When the diameter of the rivet holes in the longitudinal joints of a boiler is not known, the diameter and cross sectional area of rivets, after driving, may be selected from the following table or ascertained by cutting out one rivet in the body of the joint.

Thickness of plate	¼"	$\frac{9}{32}$"	$\frac{5}{16}$"	$\frac{11}{32}$"
Diameter of rivet after driving	$\frac{11}{16}$"	$\frac{11}{16}$"	¾"	¾"
Thickness of plate	⅜"	$\frac{13}{32}$"	$\frac{7}{16}$"	$\frac{15}{32}$"
Diameter of rivet after driving	$\frac{13}{16}$"	$\frac{13}{16}$"	$\frac{15}{16}$"	$\frac{15}{16}$"
Thickness of plate	½"	$\frac{9}{16}$"	⅝"	
Diameter of rivet after driving	$\frac{13}{16}$"	$1\frac{1}{16}$"	$1\frac{1}{16}$"	

Rule 8. (a) Each boiler shall be equipped with one or more safety valves placed as close to the boiler as possible. No valve of any description shall be placed between the safety valve and the boiler nor on the escape pipe between the safety valve and the atmosphere. When an elbow is placed on a safety valve escape pipe, it shall be located close to the safety valve outlet or the escape pipe shall be securely anchored and supported. When an escape pipe is used, it shall be full sized and fitted with an open drain to prevent water lodging in the upper part of the safety valve or escape pipe. Safety valves having either the seat or disc of cast iron shall not be used. Dead weight safety valves are prohibited for pressure exceeding 15 lbs. Lever weighted safety valves, when in need of repair, must be replaced with spring loaded safety valves.

(b) The safety valve capacity of each boiler shall be such that the safety valve or valves will discharge all the steam that can be generated by

the boiler without allowing the pressure to rise more than 6 per cent above the maximum allowable working pressure, or more than 6 per cent above the highest pressure to which any valve is set.

Rule 9. One or more safety valves on every boiler shall be set at or below the maximum allowable working pressure. The remaining valves may be set within a range of 3 per cent above the maximum allowable working pressure, but the range of setting of all the safety valves on a boiler shall not exceed 10 per cent of the highest pressure to which any valve is set.

Rule 10. Fire-actuated fusible plugs, when used, shall conform to the rules and regulations of the Iowa Code for new construction.

Rule 11. In all cases where no mechanical feed is attached to a boiler, the safety valve shall be set at not less than 6 per cent below the pressure of the main source of supply feeding the boiler. A return trap shall not be considered as a mechanical feeding device. Not less than two means shall be provided for feeding the boiler against the maximum approved pressure.

In all cases where the source of feed water is such that the pressure will not feed the boiler, approved feed pumps, injectors or inspirators shall be provided to give ample feed against the maximum approved pressure. Feed water should have a temperature of not less than 120 degrees Fahrenheit.

Rule 12. Water Glasses. Each steam boiler shall have at least one water glass, the lowest visible part of which shall be not less than 3 inches above the lowest permissible water level.

Rule 13. Each boiler shall have three or more gage cocks, located within the range of the visible length of the water glass, when the maximum allowable working pressure exceeds 15 lbs. per square inch except when such boiler has two water glasses with independent connections to the boiler, located on the same horizontal line and not less than 2 feet apart.

Rule 14. No outlet connections, except for damper regulator, feed water regulator, low water fuel cut-out, drains or steam gages, shall be placed on the pipes connecting a water column to a boiler.

Rule 15. Steam Gages. Each steam boiler shall have a steam gage connected to the steam space or to the steam connection to the water column. The steam gage shall be connected to a siphon or equivalent device of sufficient capacity to keep the gage tube filled with water and so arranged that the gage cannot be shut off from the boiler except by a cock placed near the gage and provided with a tee or lever handle arranged to be parallel to the pipe in which it is located when the cock is open.

Rule 16. Stop Valve. Each steam outlet from a boiler (except safety valve connections) shall be fitted with a stop valve located as close as practicable to the boiler.

Rule 17. When a stop valve is so located that water can accumulate, ample drains shall be provided.

Rule 18. Bottom Blow-off Pipes. Each boiler shall have a blow-off pipe fitted with valve or cock in direct connection with the lowest water space practicable. When cocks are used they shall be of the gland or guard type and suitable for the pressure allowed. Globe valves are not permitted.

Rule 19. When the maximum allowable working pressure exceeds 100 lbs. per square inch, the blow-off pipe shall be extra heavy from boiler to valve or valves, and shall run full size without reducers or bushings. Blow-off piping shall be of black wrought iron or black steel (not galvanized) and shall be extra heavy pipe size. (a) All fittings between the boiler and valve shall be of steel or extra heavy fittings or bronze, brass or malleable iron. In case of renewal of pipe or fittings in the blow-off lines, as specified in this paragraph, they shall be installed in accordance with the rules for new installations.

Rule 20. When the maximum allowable working pressure exceeds 100 lbs. per square inch, each bottom blow-off pipe shall be fitted with two valves or a valve and cock, such valves and cocks to be of extra heavy type.

Rule 21. A bottom blow-off pipe, when exposed to direct furnace heat, shall be protected by fire-brick or other heat-resisting material, so arranged that the pipe may be inspected.

Rule 22. An opening in the boiler setting for a blow-off pipe shall be arranged to provide for free expansion and contraction.

Rule 23. Feed Piping. The feed pipe of a steam boiler shall be provided with a check valve near the boiler and a valve or cock between the check valve and the boiler, and when two or more boilers are fed from a common source, there shall also be a globe valve on the branch to each boiler, between the check valve and the source of supply. When a globe valve is used on a feed pipe, the inlet shall be under the disc of the valve.

Rule 24. Test Pressure. When a hydrostatic test is applied, test pressure shall be not more than 1½ times the maximum allowable working pressure.

(a) During a hydrostatic test of a boiler, suitable provisions shall be made so that it will not be necessary to screw down the compression screw upon the spring of the safety valve. The temperature of water used during a hydrostatic test shall not exceed 160 degrees Fahrenheit.

Rule 25. In any case where repairs are made or fittings or appliances renewed they must comply with the Iowa Code for new installations.

Rule 26. All existing installation boilers shall be stamped with an Iowa serial number provided for new installations.

Rule 27. In any condition not definitely covered by these rules the Iowa Code for new installations shall apply.

SECTION 3. NEW INSTALLATIONS—MINIATURE BOILERS

No miniature boiler shall hereafter be brought into this state and installed unless it has been con-

structed and inspected in accordance with the requirements of the Iowa Code for miniature boilers and is so stamped or is inspected and stamped in accordance with the requirements of the National Board of Boiler and Pressure Vessel Inspectors. A boiler having a standard stamping of a state that has adopted a standard of construction equivalent to the standard of the state of Iowa may be accepted by the department provided, however, that the person desiring to install same shall make application for the installation of same and shall file with the application a manufacturer's data report covering the construction of the boiler in question.

Upon completion of installation all such boilers shall be inspected by the chief inspector, a deputy inspector or a special inspector commissioned to inspect boilers in this state and at least once each year thereafter shall be subjected to a regular internal and external inspection.

Also at time of first inspection after installation all said boilers must be stamped with the serial number of the state of Iowa, followed by the letters Ia., said letters and figures to be not less than $\frac{5}{16}$ inches in height.

SECTION 4. EXISTING INSTALLATIONS—MINIATURE BOILERS

Rules and regulations as adopted for power boilers (section 2) as applied to strength of material, mathematical calculations to determine the safety of a boiler shall be used in all computations pertaining to the safe working pressure of a miniature boiler unless a special rule is hereafter given.

Rule 1. The maximum allowable working pressure on the shell of a boiler or drum shall be determined by rule 1, section 2, for power boilers.

$\frac{TS \times t \times E}{R \times FS}$ = maximum allowable working pressure, pounds per square inch.

Where:

TS = ultimate tensile strength of shell plates, lbs. per square inch.

t = minimum thickness of shell plate, in weakest course, in inches.

E = efficiency of longitudinal point, method of determining which is given in paragraph P-181, of the Iowa Code.

E = for tube ligaments between openings shall be calculated by the rules given in P-192 and P-193, Iowa Code.

R = inside radius of the weakest course of the shell or drum in inches.

FS = factor of safety allowed by these rules.

Note: To be used as given above for longitudinal joints, riveted construction or if for fusion welded joints, E shall be taken as per efficiency specified in paragraph P-102, of the Iowa Code.

In any case wherein there are both riveted joints and tube ligaments to consider, the weaker of these shall be used for E.

Rule 2. The construction of miniature boilers including factor of safety, except where otherwise specified, shall conform to that required for power boilers (section 2).

Rule 3. The temperature of the heating element for electrically heated steam boilers, (closed system) shall be so controlled that it will not exceed 1200 degrees Fahrenheit. All electrical equipment shall be installed and grounded in accordance with the requirements of the National Electrical Safety Code.

Rule 4. Every miniature boiler shall be fitted with suitable washout plugs of 1 inch iron pipe size, which shall be screwed into openings in the shell near the bottom. In miniature boilers of the closed-system type heated by removable internal electrical heating elements, the openings for these elements when suitable for cleaning purposes, may be substituted for washout openings. All threaded openings in the boiler shall be provided with a riveted or welded reinforcement if necessary to give four full threads therein.

Rule 5. Every miniature boiler shall be provided with at least one feed pump or other feeding device, except where it is connected to a water main carrying sufficient pressure to feed the boiler, or where the steam generator is operated with no extraction of steam (closed system).

In the latter case in lieu of a feeding device, a suitable connection or opening shall be provided to fill the generator when cold. Such connection shall be not less than ½ inch pipe size.

In all cases where no mechanical feed is attached to a boiler the safety valve shall be set at not less than 6 per cent below the pressure of the main source of supply feeding the boiler. A return trap shall not be considered as a mechanical feeding device.

Rule 6. Each miniature boiler shall be fitted with feed water and blow-off connections, which shall not be less than ½ inch iron-pipe size unless operated on a closed system as provided in rule 5. The feed pipe shall be provided with a check valve and a stop valve. The feed water may be delivered to the boiler through the blow-off connection, if desired. The blow-off shall be fitted with a valve or cock in direct connection with the lowest water space practicable.

Rule 7. Each miniature boiler for operation with a definite water level shall be equipped with a glass water gage for determining the water level. The lowest permissible water level shall be at a point one-third of the height of the shell, except where the boiler is equipped with internal furnace, when it shall be not less than one-third of the length of the tubes above the top of the furnace. In the case of small generating units operated on the closed system where there is insufficient space for the usual glass water gage, water level indicators of the glass bull's-eye type may be used.

Rule 8. Each miniature boiler shall be equipped with a steam gage having its dial graduated to not less than 1½ times the maximum allowable working pressure. The gage shall be connected to the steam space or to the steam connection to the water column by a brass or bronze composition siphon tube, or equivalent device that will keep the gage tube filled with water.

Rule 9. Each miniature boiler shall be equipped with a sealed spring-loaded pop safety valve, not less than ½ inch in diameter, connected directly to the boiler. Where there is no extraction of steam (closed system) a fracturing disk safety valve may be used in addition to the spring-loaded pop safety valve. The safety valve shall be plainly marked by the manufacturer with a name or symbol identifying

trade-mark, the nominal diameter, and the steam pressure at which it is not to blow. The safety valve capacity of each boiler shall be such that the safety valve or valves will discharge all the steam that can be generated by the boiler without allowing the pressure to rise more than 6 per cent above the maximum allowable working pressure, or more than 6 per cent above the highest pressure to which any valve is set.

Rule 10. Each steam line from a miniature boiler shall be provided with a stop valve located as close to the boiler shell or drum as is practicable, except when the boiler and steam receiver are operated as closed system.

Rule 11. Where miniature boilers are gas-fired, the burners used shall conform to the requirements of the American Gas Association, as given in par. MA-5 of the Appendix of the Iowa Code. The burners shall in such cases be equipped with a fuel-regulating governor, which shall be automatic and regulated by the steam pressure. This governor shall be so constructed that in the event of its failure, there can be no possibility of steam from the boiler entering the gas chamber or supply pipe.

SECTION 5. NEW INSTALLATIONS—UNFIRED PRESSURE VESSELS

No unfired pressure vessel shall hereafter be brought into this state and installed unless it has been constructed and inspected in accordance with the requirements of the Iowa Code for unfired pressure vessels and is so stamped or is inspected and stamped in accordance with the requirements of the National Board of Boiler and Pressure Vessel Inspectors. An unfired pressure vessel having a standard stamping of a state that has adopted a standard of construction equivalent to the standards of the state of Iowa may be accepted by the department provided, however, that the person desiring to install same shall make application for the installation of same and shall file with the application the manufacturer's data report covering the construction of the unfired pressure vessel in question.

Upon completion of installation all such unfired pressure vessels shall be inspected by the chief inspector, a deputy inspector, or a special inspector commissioned to inspect boilers in this state, and at least once each year thereafter shall be subjected to a regular internal and external inspection.

Also at time of first inspection after installation all said unfired pressure vessels must be stamped with the serial number of the state of Iowa, followed by the letters Ia., said letters and figures to be not less than $\frac{5}{16}$ inch in height.

SECTION 6. EXISTING INSTALLATIONS—UNFIRED PRESSURE VESSELS

Rule 1. The maximum allowable working pressure of the shell of an unfired pressure vessel shall be determined in accordance with rule 1 of section 2 applying to power boilers except that E for fusion welded joints shall equal:

Single butt welds	50%
Double butt welds	70%
Single lap welds	30%
Double lap welds	60%
Forged welds	80%
Lap brazed joints in steel or copper	90%

Rule 2. Factors of Safety. The lowest factor of safety permissible on existing installations shall be 4, except that this factor of safety shall be increased by the inspector if the condition and safety of the unfired pressure vessel demands it. In no case shall the maximum working pressure of an old unfired pressure vessel be increased to a greater pressure than would be allowed for a new vessel of the same construction.

Rule 3. Lap Seam Cracking. The shell and drum of a pressure vessel in which a lap seam crack is discovered along a longitudinal riveted joint, either butt or lap construction, shall be immediately discontinued from use.

Rule 4. Tensile Strength. Rule 4 of section 2 for power boilers shall apply.

Rule 5. Strength of Rivets in Shear. Rule 5 of section 2 for power boilers shall apply.

Rule 6. Crushing Strength of Mild Steel. Rule 6 of section 2 of power boilers shall apply.

Rule 7. Rivets. Rule 7 of section 2 for power boilers shall apply.

Rule 8. Safety Appliances. All pressure vessels shall be provided with such safety and relief valves and indicating and controlling devices as will insure their safe operation. These devices shall be so constructed, located and installed that they cannot readily be rendered inoperative. The relieving capacity of safety valves shall be such as to prevent a rise of pressure in the vessel of more than 10 per cent above the maximum allowable working pressure, taking into account the effect of static head. The safety valve discharges shall be carried to a safe place. Safety valves shall be of the direct spring loaded type, designed with substantial lifting device so that disc can be lifted from its seat by the spindle not less than one-eighth the diameter of the valve when the pressure of the vessel is 75 per cent of that at which the safety valve is set to blow. Safety valves having either the seat or disc of cast iron shall not be used. In a vessel in which pressure is derived from an outside source, each safety valve should be so connected to the vessel, vessels or system which it protects as to prevent a rise of pressure beyond the maximum allowable pressure in any vessel protected by the safety valve. Safety valve springs shall not be adjusted to carry more than 10 per cent greater pressure than that for which the springs are made.

Rule 9. Fusion Welding. Any repairs by fusion welding must be approved beforehand by a commissioned inspector and all welded repairs must be made in accordance with the rules recommended by the National Board of Boiler and Pressure Vessel Inspectors.

Rule 10. In any condition not covered by the above rules, the rules for new installations of the Iowa Code shall apply.

SECTION 7. GENERAL RULES—POWER BOILERS AND UNFIRED PRESSURE VESSELS

Rule 1. All power boilers and unfired pressure vessels which are subject to regular inspections as provided in Act 174 [ch 97, Acts 49 G.A.; ch 89,

C.'50] shall be prepared for inspection when the owners or users are notified by either the chief inspector, a deputy inspector or a special inspector to prepare for such inspections and for hydrostatic test if necessary.

Rule 2. The owner or user of a power boiler or unfired pressure vessel herein required to be inspected, shall, on a date specified by the chief inspector, a deputy inspector, or a special inspector, which date shall be not less than seven days after date of such notice, unless by consent of the owner, prepare the power boiler, heating boiler, or unfired pressure vessel for internal inspection, or hydrostatic pressure test when necessary.

Rule 3. To prepare a power boiler for internal inspection, the water shall be drawn off and the boiler thoroughly washed. All man-hole and hand-hole plates and washout plugs in boilers and water column connections shall be removed, and the furnace and combustion chambers thoroughly cooled and cleaned. All grates of internally fired boilers shall be removed; also enough of the brick work of any type of boiler shall be removed to determine the condition of the boiler, furnace, or other parts at each annual inspection when deemed necessary by the inspector. The steam gage shall be removed for testing.

An unfired pressure vessel shall be prepared for a general inspection to the extent deemed necessary by the inspector.

Rule 4. If a power boiler or an unfired pressure vessel has not been properly prepared for inspection as provided in rule 3, the inspector may decline to make such inspection and the certificate of inspection shall be withheld until the boiler has been properly prepared and inspected.

If it is found that steam or hot water is leaking into a boiler or unfired pressure vessel the source of such leakage shall be disconnected if necessary to cut out such steam or hot water from the boiler or pressure vessel to be inspected.

Rule 5. The fees for inspection and for inspection certificate shall be paid to the Bureau of Labor before a certificate of inspection shall be issued. If the owner or user of any boiler or unfired pressure vessel required to be inspected under this Act by the department refuses to allow a boiler or unfired pressure vessel to be inspected or refuses to pay the fee as provided for in section 7 of Act 174 [ch 97, Acts 49 G.A.; ch 89, C.'50], then such boiler or unfired pressure vessel shall not be operated until after a valid inspection has been made by either the chief inspector or any deputy inspector or any special inspector.

Rule 6. If, upon inspection, a boiler or unfired pressure vessel is found to be in such condition that it is unsafe to operate, the inspection certificate shall be suspended and the owner or user of such boiler or unfired pressure vessel who causes the same to be operated shall be subject to the penalty as provided in section 9 of Act 174 [ch 97, Acts 49 G.A.; ch 89, C.'50].

Rule 7. Shop inspections made at the request of a boiler manufacturer by the chief inspector or any deputy inspector, shall be charged for at the rate of $10.00 for each boiler plus all expenses to include traveling, hotel and incidentals.

Rule 8. The shell or drum of a boiler or unfired pressure vessel in which a typical "lap seam crack" is discovered along a longitudinal riveted joint for either butt seam or lap joint shall be permanently disconnected for use under steam pressure. By "lap seam crack" is meant the typical crack frequently found in lap seams extending parallel to the longitudinal joint and located either between or adjacent to rivet holes.

Rule 9. All appliances required for electric steam generators shall be attached in accordance with the following rules.

A cable at least as large as one of the incoming power lines to the generator shall be provided for grounding the generator shell. This cable shall be permanently fastened on some part of the generator and shall be grounded in an approved manner.

A suitable screen or guard shall be provided around high tension bushings and a sign posted warning of high voltage. This screen or guard shall be so located that it will be impossible for any one working around the generator to accidentally come in contact with the high tension circuits. When adjusting safety valves, the power circuits to the generator shall be open. The generator may be under steam pressure but the power line shall be open while the operator is making the necessary adjustments.

Each kw. of electrical energy consumed by an electric steam generator, operating at maximum rating, shall be considered the equivalent of 1 sq. ft. of heating surface of a fire tube boiler when determining the required amount of safety valve capacity.

Rule 10. If a boiler or unfired pressure vessel is jacketed so that the longitudinal seam of shells, drums or domes cannot be seen, and if it cannot otherwise be determined, enough of the jacketing, setting wall or other covering shall be removed so that the size and pitch of the rivets and such other data as may be necessary to determine the safety of the boiler or unfired pressure vessel or appliance may be determined.

Rule 11. Where a major repair is necessary, a commissioned inspector shall be called for consultation and advice as to the best method of making such repairs; after such repairs are made they shall be subject to the approval of a commissioned inspector. Repairs to all boilers, unfired pressure vessels, and their appurtenances shall conform as nearly as practicable to the requirements of the Iowa Code.

Rule 12. When repairs are to be made wherein fusion welding is to be used, permission must be obtained from the chief inspector, a deputy inspector or a special inspector and the welding must be done in accordance with the rules recommended by the National Board of Boiler and Pressure Vessel Inspectors.

Rule 13. Condemned Boilers. Any boiler or pressure vessel that has been recommended for condemnation shall be immediately discontinued from service. The department shall be promptly notified

of such action and the chief inspector or a deputy boiler inspector shall reinspect the boiler for final action. Boilers or pressure vessels that have been condemned shall have distinctly stamped thereon over the state of Iowa Serial number the following symbol, XXX.

Rule 14. An inspection certificate issued in accordance with section 2 (c) of Senate File 174 [ch 97, Acts 49 G.A.; ch 89, C.'50] shall be valid until expiration unless some defect or condition affecting the safety of the boiler or pressure vessel for which it was issued is disclosed.

Rule 15. If a special inspector, upon the first inspection of a new risk, finds that the boiler or pressure vessel or any of the appurtenances are in such condition that his company refuses insurance on same, he shall immediately notify the commissioner of that fact together with a report of the defects.

Rule 16. If upon an external inspection there is evidence of a leak or crack, enough of the covering of the boiler or unfired pressure vessel shall be removed to satisfy the inspector in order that he may determine as to the safety of the boiler or unfired pressure vessel, or if the covering cannot be removed at that time, he may order the operation of the boiler or unfired pressure vessel stopped until such time as the covering can be removed and proper examination made.

Rule 17. In any case where a stationary boiler or unfired pressure vessel is moved and reinstalled the fittings and appliances must comply with the Iowa Code for New Installations.

Rule 18. Riveted Patches. In applying riveted patches the design of patch and method of installation must be in accordance with the rules for riveted patches recommended by the National Board of Boiler and Pressure Vessel Inspectors.

LAW LIBRARY

1. Library Hours. The Iowa State Law Library shall be open to the public each day of the week from 8 o'clock A.M. to 5 o'clock P. M. until officially changed, except Saturdays, Sundays, and on occasions when offices in the statehouse are closed by order of the executive council.

2. Eligibility for Loans. Loan of material for use outside the law library shall be limited to members of the Iowa courts, the Iowa bar, the general assembly, and elective and appointive state officials. Other residents of Iowa may use in the law library any material therein, except material of a private or confidential nature.

3. Loan Period. In the course of legal research the reader may need to refer to many books, some for extensive study, others for brief reference. If one of these books is not available his work will be delayed, or, worse still, he may have to conclude his research without examination of all the books for which he has citations. To avoid this situation the collection in the law library should be kept intact so far as possible. Therefore, initial loans may be made for a period of seven days. At the expiration thereof an extension of seven days may be granted. Further extension may be granted only for cause satisfactory to and for the period determined by the law librarian. Initial loans of bound volumes of Iowa supreme court abstracts and arguments may be made for fourteen days. Shepard's citations cannot be loaned.

4. Shipping Charges. On all loans requiring the shipment of material to a point outside of Des Moines the borrower shall pay shipping charges from Des Moines and return.

5. Loan Cards. No material shall be removed from the law library except upon loans signed by borrowers on loan cards furnished by the law library, and a complete record of the loan preserved.

6. Misplaced Books. Great care should be used in returning books to the shelves after use. A book misplaced is for the time being a book lost. Readers thereof are requested to leave them on the reading tables. A library attendant will replace them.

7. Smoking. Smoking is prohibited on all floors above the first floor, on account of fire hazard.

8. Disturbing Noise. Noise is not conducive to study, is annoying, and out of place in a law library. Persons using the library are requested to regulate their conduct in this respect so as not to disturb others.

9. Marking Books Prohibited. Books are to be read, not marked or interlined. Users are requested to strictly observe this rule.

10. Penalties and Fines. Any book in the collection of the Iowa State Law Library that is injured, defaced, destroyed or lost while in the possession of or loaned to any person shall be replaced by said person. If said person fails to replace said book within sixty days after receipt of a letter signed by the law librarian, mailed by registered mail, requesting said person to replace said book, then and in that event said person shall, within fifteen days thereafter, pay to the Treasurer of the State of Iowa a sum of money equal to the cost of replacing said book, or the value placed thereon by the Iowa Library Board of Trustees if said book is irreplaceable after an effort so to do has been made by the law librarian, and on failure to make said payment said person shall be penalized and fined in an amount equal to said sum of money, and said fine, together with court costs, may be collected in the manner prescribed in section 303.3, subsection 10, of the Code of Iowa 1950.

LIQUOR CONTROL COMMISSION

INDEX

PERMIT DEPARTMENT

Regulation 1. Manufacture of Native Wines. (1) Manufacturers of native wines from grapes, cherries, other fruit juices or honey grown and produced in Iowa, may sell, keep or offer for sale only on the premises where such grapes, cherries, other fruit juices or honey are grown and produced, in quantities not to exceed five gallons at any one time to any one customer and not to exceed 500 gallons for any one year to all customers, for consumption off the premises. Any manufacturer of native wines from grapes, cherries, other fruit juices or honey grown and produced in Iowa, who wishes to sell more than 500 gallons in any one year, shall be classed as coming under the provisions of section 123.36, Code of Iowa, 1950, and shall obtain a manufacturer's license.

Regulation 2. Ethyl Alcohol. (1) Ethyl alcohol shall be sold only to the holders of special permits issued to physicians, pharmacists, dentists, veterinarians, soldiers' homes, sanitariums, hospitals, colleges, homes for the aged, and to manufacturers of compounds.

Regulation 3. Wholesalers and Manufacturers. (1) No holder of a wholesaler's or manufacturer's license may have or maintain more than one place of business.

(2) No sales may be made to any person outside the state of Iowa unless such purchaser has the legal right to buy the liquor so sold at the place of his residence in accordance with the laws there prevailing.

(3) Before the wholesaler or manufacturer shall make any such sale the purchaser shall produce and exhibit to the wholesaler or manufacturer proof of his right to purchase such liquor according to the laws of his own state.

(4) If the purchaser is a licensed physician or pharmacist or the holder of any other form of license or permit entitling him to purchase such liquor, the wholesaler or manufacturer must make a record thereof, which record shall show the registry number of such license or permit, the date thereof and where same was issued and to whom.

(5) The wholesaler or manufacturer shall maintain a record of all shipments of liquor received and an individual record of each and every sale made, which record shall disclose the items sold to each such individual together with the name and address of the purchaser. The wholesaler or manufacturer shall obtain from the carrier a receipt for the shipment of liquor made to such customer and shall retain such receipt for delivery to this commission.

(6) The records to be made by such wholesaler or manufacturer as above provided shall be at all times open to the inspection of this commission or any representative thereof.

(7) An exact copy of all reports required by the federal government must be in the hands of the commission by the 10th of each month, covering the transactions of the previous month.

Regulation 4. Licenses and Permits. (1) No license or permit shall be granted to manufacturers, wholesalers, or to a soldiers' home, sanitarium, hospital, college, or home for the aged until a thorough examination has been made of the applicant in order to obtain such information as will aid the commission in determining whether to grant or to refuse such application.

(2) Each person, firm or corporation holding a manufacturer's or wholesaler's permit or license may only sell to customers outside of the state of Iowa who have a legal right to buy, transport, and possess liquor in the state into which the liquor so purchased is taken.

Regulation 5. Duplicate Permits — Vendors to Question. (1) Vendors are directed and authorized to make such inquiry of applicants for duplicate permits as are pertinent to the declaration made in the application, (a) where the vendor is unacquainted with applicant, (b) where application has been made of a vendor other than the vendor issuing the original permit, (c) where the applicant

is making a second or third application for a duplicate permit, (d) when in doubt as to legitimacy of the application.

(2) Vendors are further authorized, (in their discretion), to require a sworn affidavit made by applicant, in addition to the application, as to the loss of former permit, reciting the facts and circumstances of the alleged loss, that said permit is not in use by other parties nor by applicant, and that applicant will diligently attempt to recover said missing permit or permits and return same for cancellation to vendor or to the permit department.

Regulation 6. Sureties on Bonds. (1) Bonds furnished the commission by (a) employees of this commission, (b) manufacturers of compounds, (c) wholesale liquor dealers, (d) liquor manufacturers, must have for surety some surety company authorized to transact business in the state of Iowa by the state insurance department, except that manufacturers of compounds may furnish personal bonds approved by this commission and with the certificate of sufficiency of sureties certified by the clerk of courts, or bonds furnished by a surety company authorized to transact business in the state of Iowa.

Regulation 7. Records Confidential. (1) The names of permit holders and the records of sales to permit holders shall be confidential to the commission and its employees. Any employee who divulges any information in respect to the names of permit holders or purchases by permit holders shall without further cause be dismissed.

(2) Provided, however, that the commission may, in its discretion, authorize the examination of such records by law enforcement officers.

Editor's Note: The liquor commission has several rules relating to internal management of the department and purchases from manufacturers. These rules may be obtained by those interested by addressing the Iowa State Liquor Control Commission, East 7th and Court Ave., Des Moines, Iowa.

MEDICAL LIBRARY

1. Borrowers. Adult residents of the state are entitled to borrow books by filling out an application card.

2. Loan Period. The period of loan (except for reserve material) is two weeks; with the privilege of a two weeks' renewal if at the time of request for renewal there are no other calls for the material. Student loans are for two weeks only.

3. Postage. The borrower pays the postage both ways on material sent through the mail.

4. Student Loans. Students may borrow three volumes at a time, no two of which may be on the same subject. Student loans are not renewable. There is a fine of two cents per day for each piece of literature kept out over the loan period.

5. Reserve Material. The librarian may place on reserve any material being used by classes or groups and restrict loans on such material to overnight or over the weekend. Such loans are to be returned by 12:30 noon of the day designated or a fine of twenty-five cents paid for each day each piece is kept out beyond the stated time.

6. Restricted Material. Books purchased from the publisher under restrictive clause may be used only after application to and at the discretion of the librarian.

7. Forfeiture of Privilege. Loss of books or journals without paying for same, defacing or mutilating material, three requests for postage without results, three requests for return of material without results, or necessity of asking attorney general's aid to have material returned, bars from future loans.

8. Transients. Transients and those at hotels may borrow books by depositing the cost of the book or five dollars ($5.00), which is returned when the book is returned.

NURSE EXAMINERS

Editor's Note: The State Board of Nurse Examiners has adopted rules and regulations "applying to professional and regulatory examining and licensing provisions" [54 G.A., ch. 51, sec. 8] which rules are omitted from this volume. They may be obtained by addressing the State Board of Nurse Examiners, State Office Building, Des Moines, Iowa.

PHARMACY DEPARTMENT

Editor's Note: The State Pharmacy Department has adopted rules and regulations "applying to professional and regulatory examining and licensing provisions" [54 G.A. ch. 51, sec. 8] which rules are omitted from this volume. They may be obtained by addressing the State Pharmacy Department, Statehouse, Des Moines, Iowa.

ITINERANT VENDORS

1. *Lists of Itinerant Vendors* shall be held to be confidential and shall be disclosed only to duly appointed peace officers.

2. *Information* regarding the holder of any itinerant vendor's license may be given upon request.

3. *Duplicate Vendor's License* may be issued for a fee of $1.00.

4. *Itinerant Vendor's License* may be transferred for which there shall be a fee of $1.00.

5. *Itinerant Vendors' Licenses* shall be issued for no period less than one year.

NARCOTIC DIVISION

1. Application for annual narcotic license may be certified to the United States Bureau of Narcotics for approved hospitals, to be allowed narcotics, when such hospital is listed as approved by the Iowa State Department of Health, division of hospital service report, and said hospital making application has and will comply with the Iowa pharmacy laws.

2. There shall be a fee of no less than ten cents for each order form book as referred to in chapter 204, section 204.1, subsection 17, Code of Iowa.

3. (a) *Original Iowa Narcotic Order Form* must be forwarded to the supplier when such order form is required under chapter 204.

(b) *Duplicate Iowa Narcotic Order Form* must be forwarded to the Iowa Pharmacy Examiners.

(c) *Triplicate Iowa Narcotic Order Form* must be retained by registrant for a period of at least two years.

4. *Narcotic Inventories* referred to in chapter 204 must be forwarded to the Iowa Pharmacy Examiners upon their demand for same.

5. *Iowa Narcotic Order Books* shall only be issued to persons, firms or corporations holding a federal narcotic stamp.

6. *Refilling.* The refilling of a prescription for narcotics is prohibited.

7. *Telephone Orders.* The furnishing of narcotics pursuant to telephone advice of practitioners is prohibited, whether prescriptions covering such orders are subsequently received or not, except that in an emergency a druggist may deliver narcotics through his employee or responsible agent pursuant to a telephone order, provided the employee or agent is supplied with a properly prepared prescription before delivery is made, which prescription shall be turned over to the druggist and filed by him as required by law.

PUBLIC INSTRUCTION DEPARTMENT

MINIMUM REQUIREMENTS FOR THE PERSONNEL OF IOWA PUBLIC SCHOOLS

FOREWORD

To All School Boards and Superintendents:

In announcing these standards for approval of the administrative, supervisory, and teaching personnel for Iowa Approved High Schools and Elementary Schools (nonrural) the Department of Public Instruction recognizes that these 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. Superintendents must recognize that standards for teaching are rising the country over, and that Iowa standards are low. Iowa teachers may expect that requirements will be raised and should govern themselves accordingly. These notes may help in interpreting some of the following material.

1. All standards are for regular approval.

2. To secure a secondary certificate a teacher either must show preparation of 15 semester hours in one field and 10 semester hours in each of two additional fields, or 20 semester hours in one field and 15 semester hours in one additional field. In making assignments it is expected that superintendents will recognize the preparation of the teacher, and require 20, or 24 semester hours preparation in any field which constitutes the teacher's major assignment.

3. All information concerning the application and qualification for certificates is found in bulletins issued by the Board of Educational Examiners.

4. Special certificates for the special subjects are not valid for teaching academic subjects, except as the certificate may be so endorsed.

5. Elementary certificates are not valid for teaching beyond the eighth grade unless endorsed for the ninth grade.

6. No standard or advanced secondary certificate is valid for any teaching below the seventh grade.

7. 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 (Code 294.2). This privilege is not extended to teachers who have been approved on announced emergency standards, nor to those who have been approved but do not meet the legal requirements; e.g., a holder of a standard secondary certificate does not qualify on that certificate for teaching below the seventh grade, even though he may have once taught in grades, kindergarten-6.

8. 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 Secondary Schools and Colleges or the American Association of Colleges for Teacher Education. Any reference to "hours of preparation" is expressed in semester hours only.

9. On application any county superintendent, superintendent, or teacher may secure from the Department of Public Instruction an official statement indicating subjects for which that teacher is approved to teach under these standards. It is our practice to issue to the secondary teacher a statement of approval with each original certificate now issued.

APPROVAL STANDARDS
FOR THE
PERSONNEL OF IOWA PUBLIC SCHOOLS

I. Superintendent and Assistant Superintendent

1. Certificate:

a. Superintendent's certificate.

b. Life validated old-type state certificate accepted for those previously approved as superintendent on such certificate.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: As required to qualify for the certificate.

4. Approval for teaching: Teachers holding superintendent's certificates 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 preparation standards or previous experience required of classroom teachers. Superintendents teaching special subjects may teach at either the secondary or 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 Smith-Hughes 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.

II. Secondary School Principal

A. Teaching or administering principal.

Definition: A teaching principal is defined as one who devotes more than half-time to teaching junior or senior high school subjects. An administering principal is defined as one who devotes more than half-time to administering the affairs of a junior or senior high school or, if a combination of administering, teaching and supervising, not more than half-time to any one of the three services named.

1. Certificate:

a. Secondary principal's certificate.

b. Life validated old-type state certificates accepted for those previously approved.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: As required to qualify for the certificate.

4. Approval for teaching: Persons holding the secondary principal's certificate 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.

B. Supervising Principal.

Definition: A supervising principal is defined as one who devotes more than half-time to the supervision of teaching of junior or senior high school subjects or both.

1. Certificate: Secondary principal's supervising certificate.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: As required to qualify for the certificate.

4. Approval for teaching: Same as II, A, 4 above.

N.B. The standard and advanced secondary certificates are not valid for any principalship, and teachers not holding principal's certificates should not be designated as principal in any listings of the school's personnel.

III. Elementary Principal

A. Teaching or administering principal.

Definition: A teaching principal in an elementary school is defined as one who spends more than half-time teaching the pupils in the elementary grades of an elementary school or schools.

An administering principal in an elementary school is defined as one who devotes more than half-time administering the affairs of an elementary school (or schools) or, if to a combination of administering, teaching and supervising, not more than half-time to any one of the three services named.

1. Certificate:

a. Elementary principal's certificate.

b. Life validated old-type state certificate accepted for those previously approved as elementary school principal.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: As required to qualify for the certificate.

4. Approval for teaching: Any grade or subject at the elementary level, or, when so designated on the certificate, subjects in the ninth grade.

B. Supervising Principal.

Definition: A supervising principal in an elementary school is defined as one who spends more than half-time supervising the teaching in an elementary school (or schools).

1. Certificate:

a. Elementary principal's supervising certificate.

b. Life validated old-type state certificate accepted for those previously approved as supervising principal.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: As required to qualify for the certificate.

4. Approval for teaching: Any grade or subject in the elementary field, and, when so designated on the certificate, subjects in the ninth grade.

N.B. The standard and advanced elementary certificates are not valid for any principalship.

IV. Supervisors

A. Supervisor of secondary subjects (not special).

Definition: A supervisor is defined as one who spends more than half-time supervising the teaching of some particular subject or subjects, or to 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 any combination of elementary and secondary supervision.

1. Certificate:

a. Supervisor's certificate for the subject involved.

b. Life validated old-type state certificate accepted on which the supervisor may have been previously approved in this position.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: As required to qualify for the certificate.

4. Approval for teaching: Any secondary subject in which the supervisor meets approval standards for teachers on preparation as prescribed in this bulletin.

B. Supervisor of elementary subjects (not special).

1. Certificate:

a. Elementary supervisor's certificate.

b. Life validated old-type state certificate accepted for persons previously approved as elementary supervisor on this certificate.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: As required to qualify for the certificate.

4. Approval for teaching: Any grade or elementary subject; and, if so designated on the certificate, subjects in the ninth grade.

C. Supervisor of special subjects (art, music, physical education).

1. Certificate:

a. Supervisor's certificate for the special subject concerned.

b. Life validated old-type state certificate on which the teacher has been previously approved as a supervisor in the subject concerned.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: As required to qualify for the certificate.

4. Approval for teaching: The special subject concerned at any level.

V. Teachers in the Secondary School

Definition: The secondary school includes grades nine to twelve, or when so organized, grades seven to twelve. Unless otherwise specified the regulations of this section apply to teaching in grades nine to twelve. Any teacher holding any certificate valid for teaching in grades nine to twelve (except special certificates) may teach any or all of the subjects offered in the seventh and eighth grades.

A. Teachers of academic subjects:

1. Certificate:

a. Advanced secondary certificate.

b. Standard secondary certificate.

c. Superintendent's, secondary principal's, or secondary supervisor's certificate.

d. Life validated old-type state certificate on which the teacher has been previously approved.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: None.

4. Approval for teaching: (required preparation).

N.B. At this point it is expected that the superintendent will apply the suggestions of note 2, Foreword of this bulletin, i.e., that a teacher whose day is occupied for the major part by teaching in one field be required to have 20 semester hours, or 24 where specified, of preparation in that field.

a. *English:* 10 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. Speech and journalism are included if on an extracurricular basis, but if curricular offerings are made the teacher must have specific preparation in the subjects.

b. *Foreign language:* 10 semester hours in the language taught.

c. *Mathematics:* 10 semester hours in the field.

d. *Social studies:* 10 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.

e. *Science:* 10 semester hours in science with some preparation in the subject taught. Teachers will be approved for teaching science if they have 24 semester hours of preparation in the area, including work in physical and biological science. Teachers will be approved for teaching biology if, in lieu of hours in biology, they present hours in zoology and botany. In any case the total semester hours of science must be ten or more.

B. Teachers of nonacademic subjects:

Definition: The so-called nonacademic subjects include agriculture, business education, driver education and safety, homemaking, and industrial arts.

1. Certificate:

a. Advanced secondary certificate.

b. Standard secondary certificate.

c. Superintendent's, secondary principal's, or supervisor's certificate.

d. Life validated old-type state certificate on which the teacher has been previously approved.

e. Three- or five-year special certificate (issued on exchange) accepted, on which the teacher has been previously approved in the subject named.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: None.

4. Approval for teaching: (required preparation).

a. *Agriculture (general):* 10 semester hours in agriculture.

b. *Agriculture (vocational):* As prescribed by the Board for Vocational Education.

c. *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 10 semester hours general preparation in the field of business education with some specific advanced preparation for credit in the subject taught. "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 10 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 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. *Driver Education and Safety:* 10 semester hours in the field of safety education, including two semester hours in actual behind-the-wheel driving. After September 1, 1951 the standard of 10 semester hours in safety education, including 2 semester hours in safe driving, must be met.

e. *Homemaking:* 20 semester hours in homemaking.

f. *Homemaking (vocational):* As prescribed by the Board for Vocational Education.

g. *Industrial Arts:* 10 semester hours in industrial arts, provided the preparation is general; e.g., 10 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.

N.B. The Board of Educational Examiners now issues a special certificate for Industrial Arts 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.

C. Teachers of special subjects (art, music, physical education).

C-1. *Teachers whose assignment is to high school only.*

1. Certificate:

a. Special certificate for the subject taught.

b. Three- or five-year special certificate for the subject taught on which the teacher has been previously approved.

c. Advanced secondary certificate.

d. Standard secondary certificate.

e. Superintendent's, or principal's certificate, or supervisor's certificate in the subject concerned.

f. Life validated old-type state certificate on which the teacher has been previously approved for teaching the subject.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: None.

4. Approval basis for teaching: 10 semester hours in the special subject concerned, except that if the teacher's 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.

N.B. Teachers approved under this section cannot teach below the seventh grade.

C-2. *Teachers whose assignment is to elementary grades only.*

1. Certificate:

a. Special certificate in the subject concerned.

b. Old-type three- or five-year special certificate based on exchange on which the teacher has been previously approved.

c. Any certificate valid for teaching in the elementary schools as listed (XI, 1).

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: None.

4. Approval basis for teaching: Any teacher holding a certificate valid for teaching in the elementary schools may teach any or all of the special subjects in the grade or grades for which he is directly responsible for the total teaching program. If he is assigned to teach a special subject to grades or to pupils outside the grades for which he is completely responsible he must have a preparation of at least 10 semester hours in the special subject, with proportionate added preparation if his assignment to the teaching of the special subject occupies the major part of his teaching schedule, up to and including 20 semester hours for a full-time assignment.

C-3. *Teachers whose assignment includes teaching at both the secondary and elementary levels.*

1. Certificate:

a. Special certificate based on training for the special subject concerned.

b. Life validated old-type state certificate on which the teacher has been approved for teaching at both elementary and secondary levels.

c. Superintendent's certificate with the proper preparation in the special subject.

d. Supervisor's certificate in the special subject concerned.

N.B. Neither a secondary nor an elementary certificate alone is valid in this situation, regardless of the amount of preparation.

2. Preparation: As prescribed by the Board of Educational Examiners.

3. Experience: None.

4. Approval basis: The certificate required permits teaching the special subject at any level for any portion of the teaching program.

Note on Special Subjects: Schools which have a regularly approved special program operating under a fully qualified teacher holding a special certificate in the subject may assign minor activities in this

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 extracurricular 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.

VI. Public School Nurses

A. Nurses who teach hygiene and allied subjects.

1. Certificate:
   a. Special certificate for public school nursing.
   b. A certificate valid for teaching at the elementary level.
   c. A certificate valid for teaching at the secondary level.
2. Preparation: As prescribed by the Board of Educational Examiners.
3. Experience: One year on staff where qualified public health nursing supervision was given, recommended.
4. Approval for teaching: Hygiene and allied subjects at both the secondary and elementary level.

B. Nurses who do no teaching.

1. Certificate: No public school certificate required. Must be registered by the Iowa Board of Nurse Examiners.
2. Preparation: As required by registration.
3. Experience: One year on staff where qualified public health nursing supervision was given, recommended.
4. Approval for teaching: None.

VII. Librarians (recommendation)

A. Full-time.

1. Certificate:
   a. Special librarian's certificate.
   b. Advanced secondary certificate.
   c. Standard secondary certificate.
   d. Secondary principal's certificate.
   e. Advanced elementary certificate.
   f. Standard elementary certificate.
   g. Superintendent's certificate.
2. Preparation: As required by the Board of Educational Examiners for the five-year librarian's certificate, i.e., one year of library training in an institution approved for library training.
3. Experience: None.
4. Approval for service: Librarian full-time.

B. Part-time.

1. Certificate:
   a. Special librarian's certificate.
   b. Advanced secondary certificate.
   c. Standard secondary certificate.
   d. Secondary principal's certificate.
   e. Advanced elementary certificate.
   f. Standard elementary certificate.
   g. Superintendent's certificate.
2. Preparation: As required by the Board of Educational Examiners for three-year librarian's certificate, i.e., 6 semester hours library training in some institution approved for such training.
3. Experience: None.
4. Approval for service: Librarian up to and including half-time.

VIII. Guidance (recommendation)

Whenever a teacher holding a certificate valid for the level on which service is performed is assigned scheduled time for the development of a guidance program or the exercise of guidance services, it is recommended that in addition to the required certificate the teacher be prepared as follows:

10 semester hours in the field of guidance on the graduate level. Courses to be considered in the field of guidance should include: basic principles of guidance; counseling techniques; occupational information; tests and measurements; psychology of adjustment; pupil personnel work; personality development; or other courses related to the field.

IX. Special Education

The standards for this group are developed by the Division of Special Education and reference to that division is necessary for approval.

X. 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.

XI. Teachers in the Elementary School

1. Certificate:
   a. Superintendent's certificate.
   b. Elementary principal's certificate.
   c. Elementary supervisor's certificate.
   d. Advanced elementary certificate.
   e. Standard elementary certificate (based on training).
   f. Standard elementary certificate (based on exchange for old-type state, or first grade uniform county certificate based on training).
   g. Limited elementary certificate.
   h. First grade uniform county certificate.
   i. High school normal training certificate.
   j. Life validated old-type state certificate on which the teacher has been previously approved for elementary teaching.
2. Preparation: As required by the Board of Educational Examiners, except that any one of the certificates mentioned must be accompanied by at least 30 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 grades kindergarten through 8, and subjects in grade 9 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.)

N.B. 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.

N.B. Superintendents are reminded that after August 31, 1952, no original elementary certificate will be issued on less than 60 semester hours preparation. Approval standards will undoubtedly rise as

the certification requirements call for increased preparation.

N.B. Teachers holding certificates valid for high school teaching only are not eligible to teach any subject in grades below the seventh.

MINIMUM REQUIREMENTS AND STANDARDS FOR INSTRUCTIONAL MATERIALS IN THE ELEMENTARY GRADES AND HIGH SCHOOL

All educators recognize the importance of a thorough-going reading program. This need has been impressed upon them through investigation, reports, and conferences on reading problems.

In order to help teachers promote and develop an effective reading program the Department of Public Instruction issued a teachers handbook on reading, which should be used as a guide and in conjunction with the teachers manuals provided by the publisher of the basic reading series used in the school.

Reading is one of the most important experiences children are to have in school. Success or failure depends largely upon reading abilities, as there is a very close relationship between reading and practically every school subject. With this in mind major emphasis has been placed on the reading instructional materials in establishing these minimum requirements and standards.

STANDARDS FOR THE ELEMENTARY GRADES

Primer and First Grade

Reading readiness materials (Reading Handbook, Pages 32-62)

Pre-primer or pre-primers of basic series

Word, phrase, and sentence cards or charts

One set of basic pre-primers

Note: We recommend that the primer or primers of the basic series usually be read before reading pre-primers of a different series. (See Reading Handbook, Page 57, Plan A.) Presenting the reading instruction outlined above will insure a vocabulary of the proper number of words and their introduction will follow a planned program.

A basic first reader

Work books which accompany the readers

Teachers manuals for all basic books shall be provided

Five broken sets pre-primers

Five broken sets primers

Three broken sets first readers

Note: Several broken sets readers should be available because the better readers will read as high as ten or fifteen books in addition to the basic series. (See Reading Handbook, Page 47.) The term *broken sets* is used to mean that a sufficient number of copies of a reading series are purchased to take care of the different reading groups and a similar number of copies of another series are purchased. The main point to remember is that when changing from a reader of one series to a reader of another series, check the overlap of vocabulary carefully and drill on the new words. (Reading Handbook, Page 59.)

Recreational books should be equal to twice the number of pupils enrolled as a minimum number of recent copies in good condition.

Note: On the average the district should spend annually at least fifty cents per pupil for reading materials, exclusive of textbooks and exclusive of county library funds. (See Library Bulletin, Number 45, Pages 15-17.)

Note: Credit will not be given for sample copies, books with ragged covers, private books donated to the school, books belonging to teachers, and supplementary or basic readers having a copyright earlier than 1935.

A library table and chairs

A sufficient number of primary chairs for reading groups

A suitable bulletin board (See Reading Handbook, Pages 126-127.)

Second Grade

Begin with a book which they can read easily; in most cases it will be first readers, but it may also be primers.

Note: There should be a very high vocabulary overlap with the book or books completed in the first grade.

One set first grade level readers—New materials

A basic second reader or readers (Reading Handbook, Pages 64-75.)

Note: This reader should be of the same basic series used in the primer and first grades.

Work books should be used with the basic series.

Note: These work books should relate in content and vocabulary with the basic series used.

Teachers manuals should be provided.

One work-type reader

Note: At least two drill lessons a week should be given over some of the study skills using a study reader, a dictionary, or teacher-prepared material. (Reading Handbook, Pages 77-78.) Work-type readers are not to be used after finishing the basic text but are to be used along with the basic reader, and the lessons should vary with the teacher's purpose and the child's needs.

Two sets literary or recreatory readers

Three broken sets of readers of different levels

Recreational books should be equal to twice the number of pupils enrolled as a minimum number of recent copies in good condition.

A library table and chairs

A sufficient number of chairs for reading groups

A bulletin board (Reading Handbook, Pages 126-127.)

A set of arithmetic flash cards (addition and subtraction)

Third Grade

One set of first or second-reader level books—not previously read

A basic third reader or readers (Reading Handbook, Pages 64-73.)

Note: This should be the same basic series used in primer, first, and second grades.

Work books should be used with the basic series.

Note: These work books should relate in content and vocabulary with the basic series used.

Teachers manuals for all books should be provided.

One set work-type readers

Note: At least two drill lessons a week should be given over some of the study skills. (Reading Handbook, Pages 77-78.) Work-type readers are

not to be used after finishing the basic text but are to be used along with the basic reader, and the lessons should vary with the teacher's purpose and the child's needs.

Two sets literary or recreatory reader

Three broken sets of readers of different levels

Recreational books should be equal to twice the number of pupils enrolled as a minimum number of recent copies in good condition.

Note: On the average the district should spend annually at least fifty cents per pupil for reading materials, exclusive of textbooks and exclusive of county library funds. (See Library Bulletin, Number 45, Pages 15-17.)

Note: The department will not grant credit for sample copies, books with ragged covers, private books donated to the school, books belonging to teacher, and supplementary or basic readers having a copyright earlier than 1935.

A library table and chairs

A sufficient number of primary chairs for reading groups

A bulletin board (Reading Handbook, pages 126-127.)

A set of arithmetic flash cards (addition, subtraction, multiplication, and division.)

Fourth, Fifth, Sixth, Seventh and Eighth Grades

One set of lower grade level books (for easy reading in the fall).

A basic reader (Read carefully Reading Handbook, pages 75-95.)

Note: This reader should be of the same series used in primer, first, second, and third grades. "Schools are courting disaster in their selection of such materials when, in a misguided effort to distribute commercial patronage, they adopt for different primary grades portions of several systems that are essentially incompatible and hence virtually incapable of sequential use."

Teachers manuals for all basic books should be provided.

One set work-type or content readers.

Note: At least two drill lessons a week should be given over some of the study skills. (Reading Handbook, pages 84-95.)

Each pupil should have a standard, elementary dictionary furnished either by his parents or the school. (Reading Handbook, pages 169-176.) Several single copies of other texts and books to supplement history, geography, science, health, safety, etc.

Note: These books should have a spread of several grade levels in reading difficulty. Some books should be easier than the text for slower readers and some books of the expanded, more difficult type for the more capable readers.

Two sets of literary or recreatory-type readers

One standard juvenile reference set

Note: Selections should be made from the list recommended for elementary grades in the report of the special committee of the Iowa Library Association.

Recreational books should be equal to twice the number of pupils enrolled as a minimum number of recent copies in good condition.

Other Recommended Equipment

Fourth Grade

A set of arithmetic flash cards (addition, subtraction, multiplication, and division)

A map of United States

A geographic terms map

A map of the world on an equal area projection

A political-physical globe

Note: The sixteen-inch (in diameter) globe is recommended because of its superior size and because of its added legibility.

Fifth Grade

A large map of North America

A large map of the United States

A large map of Iowa

A bulletin board (Reading Handbook, pages 126-127.)

Sixth, Seventh, and Eighth Grades

One standard Atlas

One political-physical globe

Large maps of Europe, Asia, Africa, South America, and the World.

Other desirable maps would be—

A. Blackboard outline maps, especially of the World and the United States

B. Political map of the United States, showing states in separate colors, at least 38 inches by 48 inches

C. Rainfall map and population density map of world, of the United States, of Europe.

Visual materials:

A. Film strip projector

B. A 16mm sound projector

Note: The visual aids should be fitted to the curriculum and films should be obtained that meet the instructional plan.

Magazine list:

A. Please refer to Library Bulletin, number 45, page 37.

STANDARDS FOR THE HIGH SCHOOL

In evaluating a school with reference to the standards, credit will not be allowed for sample copies, books with ragged covers, supplementary readers having a copyright earlier than 1930, private books donated to the school, or books belonging to teachers. The covers of older books should be repaired or the books rebound if they are not in reasonably attractive condition. Worn-out sets and copies of obsolete books should be taken off the shelves to make room for more recent, attractive books.

Types of Materials for High School Library

The high school library should include at least the following types of books:

1. Encyclopedias
2. Single copies of recent textbooks to parallel and supplement the adopted text
3. Single copies of books for collateral reading, enrichment, and appreciation in the various subjects taught
4. Fiction, travel, biography, etc., for recreational reading
5. Dictionaries—abridged and unabridged
6. Atlas
7. Magazines and periodicals

8. Compilations and collections of source materials, including autobiographies, letters, memoirs, documents, etc.

Encyclopedias

It is recommended that two sets of encyclopedias be available in the high school: one of those recommended for first purchase for senior high school only on page 3 of the report of the special committee of the Iowa Library Association and one set recommended for secondary purchase for senior high school.

Parallel Textbooks and Books for Wider Collateral Reading, Enrichment and Appreciation

For each content subject taught in high school there should be some copies of recent parallel texts. Old, obsolete, ragged, useless books of the textbook type should be removed from the library and the classrooms.

There should also be books of a more expanded, specialized type than the textbook. They may be of a semirecreational, biographical, historical or popular nature. Their chief purpose is to broaden the scope of the pupil's knowledge of topics or subjects, to fill in details, to familiarize the pupil with literature in fields of special interest, to develop an appreciation of this literature, and to cultivate a desire on the part of the student to spend more of his leisure time in worth-while reading.

Suggested lists of books for some subjects in high school will be found on pages 67-99 of Library Bulletin Number 45. These lists were prepared by prominent classroom teachers in Iowa and are graded as to difficulty. They should be of assistance to superintendents and classroom teachers who wish to purchase supplementary enrichment books. Other books can be selected from bibliographies in Iowa courses of study, from recent textbooks, or from the single or double-starred books in the Standard Catalog for High School Libraries.

The number of books of the types described above in the high school library or classrooms should be equal to the enrollment of the class, up to thirty copies for each subject.

Fiction, Travel, Biography, Etc., for Recreational Reading

The school should own a minimum of 100 titles of these types of books in usable, attractive condition. One book should be added for each pupil above 100. Books from the State Traveling Library are helpful, but the school should not depend upon this source alone. Additions and replacements should be made annually.

Books should have a wide spread of interest appeal and reading level. They should deal with the present interests of high school boys and girls. Many of them should be graded considerably below the high school reading level so that they will not be too difficult for the slower readers and will develop an interest in reading for leisure time enjoyment. See lists and suggestions for selection of fiction given on page 32, Library Bulletin, Number 45.

Dictionaries

One recent edition of an unabridged dictionary of recognized standing should be available in the high school.

It is recommended that copies of dictionaries of the secondary or collegiate type be available in the library, study hall, and classrooms, where they may be handy for ready reference.

Magazines and Periodicals

In schools with an enrollment of 100 pupils or less, there should be at least five carefully selected current magazines, appropriate for the various departments, and a daily newspaper. If the five magazines indicated in the report of the special committee of the Iowa Library Association are provided, the "Abridged Readers' Guide to Periodical Literature" can be secured for $2.25 per year. This will be of great service in providing classified subject references to current materials for the various classes. See page 8 of report of Iowa Library Association Committee, Reference Books Recommended for First Purchase in Elementary Grades and High Schools of Iowa, for description, and address of publishers.

PROPER EXPENDITURE OF IMPROVEMENT OF INSTRUCTION FUNDS

To: County Superintendents of Schools

Re: Proper Expenditure of Improvement of Instruction Funds

In setting up criteria for reimbursement of an improvement of instruction program, it seems logical to state what the term "Improvement of Instruction" shall be considered to mean.

Improvement of Instruction shall mean that, through the media listed below, teachers shall be so instructed that they in turn shall be expected to improve their own teaching in the classroom; that from this instruction they shall become more proficient in teaching techniques, in specific subject matter taught in their classrooms, in developing skills, in handling children, in organizing classrooms and classroom procedures, in using state handbooks, in making better and wider use of teaching materials, in wise selection of teaching materials, in remedial teaching programs, and in follow-up work after a testing program where testing was done for purposes of diagnosis and remedy.

DIFFERENTIATION OF TERMS

Improvement of Instruction shall be differentiated from: improvement of administration, improvement of organization, improvement of transportation.

Improvement of Instruction shall be differentiated from: discussion of teachers' salaries, teachers' group insurance, recruitment of teachers, professional ethics, membership in professional organizations, legislation, or extra-curricular activities.

Improvement of Instruction shall be differentiated from: a testing program where tests are made purely for survey purposes to satisfy curiosity of local administrators or teachers.

Improvement of Instruction shall be differentiated from: speeches of general inspiration, talks by sales persons, talks by representatives of local organizations (in general), and viewing moving pictures of a general recreational nature.

Activities and Procedures To Be Approved for Reimbursement From Improvement of Instruction Funds Under Chapter 272, Code 1946

(1) *County Institutes*

(a) Multiple county institute directed by the Department of Public Instruction.

(b) County institute directed by the county superintendent after previous approval of the program by the Department of Public Instruction.

(2) *Study Centers*

Directed by the county superintendent and under the leadership of competent speakers, or demonstrators, approved by the Department of Public Instruction, and in which the subject matter shall be the curriculum handbooks prepared by the Department of Public Instruction.

(3) *Workshops*

Directed by the Department of Public Instruction or the county superintendent, and under the leadership of persons previously approved by the Department of Public Instruction for that work.

(4) *Testing Programs*

Directed by the county superintendent as a part of a countywide activity necessary for the proper conduct of a well defined remedial program of instruction.

(5) *Supply of Handbooks*

When purchase is necessary beyond the quota furnished free of charge by the Department of Public Instruction.

(6) *Miscellaneous*

Any activity or procedure which has previous approval of the supervisor concerned.

Items Not Eligible for Reimbursement From Improvement of Instruction Funds

Recognizing that many of the following items may have definite value for teachers, it is yet felt necessary to exclude the expense connected with them from approval for reimbursement.

(1) Speakers on general inspirational themes.

(2) Speakers on topics of general information.

(3) Speakers on teachers' welfare, ethics, organization, or activities.

(4) Speakers at eighth grade commencement exercises.

(5) Speakers, group leaders, or demonstrators drawn from the group concerned with the meeting.

(6) Expenses of instructors to the county superintendents' conferences called by the State Department of Public Instruction.

(7) Expenses of delegates, or the county superintendent, to any conference or meeting.

(8) Materials or literature supplied to the schools for general promotion of good schools.

(9) Any item the major nature of which is administrative.

(10) Tests for purely administrative purposes.

(11) Library or supplementary instructional books and supplies.

(12) Supplies used in a program conducted by the division of special education, or any other division which has its own budget set up for the conduct of its program.

(13) Any item not clearly and directly identified with improvement of instruction as defined above.

Procedure in Establishing Claims

For approval of programs and speakers, study center leaders or demonstrators, confer with the supervisor in charge of your area previous to any final or definite arrangement.

Under the regulations as established by the department all claims must be presented on proper blanks, to be supplied, itemized to show to whom the money was paid and for what service. Itemized claims must be approved by the supervisor.

DIVISION OF ADMINISTRATION AND FINANCE

Pursuant to the authority granted in section 286A.6 of the Code, the state superintendent of public instruction has adopted the following rules and regulations.

1. One day of state aid will be granted each year to all schools which have dismissed a day for a legally called and approved county institute.

Definitions

Attendance. Attendance is the presence of a pupil on days school was officially in session.

School Session. A school shall be deemed to be in session when the pupils and teachers are present and the normal program is pursued for a school day.

School Day. A school day shall mean that time that school is actually in session for any given division of the public school, and shall include a minimum of not less than five and one-half (5½) hours, not including lunch intermission, for all grades above the third; not less than four (4) hours for the first three grades; and not less than three (3) hours in kindergarten, pre-primer or primer grades.

Average Daily Attendance. Average daily attendance is that average obtained by dividing the aggregate attendance for the period (month, semester, year) by the number of days the school was in session for the period.

(a) Average daily attendance concerns itself only with days present, not days absent.

(b) Where kindergartens or primary grades are limited to half-day sessions count each half-day session as a full day of attendance.

Aggregate Attendance. Aggregate attendance means the total of all days of attendance for all the pupils during the period under consideration.

RULES AND REGULATIONS OF BOARD OF EDUCATIONAL EXAMINERS

CONTENTS

SECTION FIVE

Renewal of Certificates of Those in Service of Armed Forces, Circular No. 124, May 23, 1942.

SECTION SIX

Validation of Special Certificates for Teaching in Public Junior Colleges, Circular No. 170, June, 1951.

SECTION ONE

Note: The regulations given in Bulletin No. 29 superseded those outlined in Bulletin No. 7 on the dates indicated in Bulletin No. 29. Until these effective dates, the standards outlined in Bulletin No. 7 will continue to be honored.

CERTIFICATION OF TEACHERS

Bulletin No. 7 (Revised)

Laws and Regulations Governing the Issuance and Renewal of Certificates

IMPORTANT

Two Sets of Standards Which Teachers Must Meet

I. Standards for Certificates (Official source of information: Board of Educational Examiners)

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.*

Every administrator, supervisor or teacher in the public schools is required by law to hold a certificate which is valid for the type of position for which he is employed.

II. Standards for Approval (Official source of information: Department of Public Instruction)

Schools are approved by the Department of Public Instruction only if each one of their teachers meets the approval standards announced by the department for the various types of schools and positions. These standards, as well as the standards for certificates, are always distributed among superintendents and county superintendents, and also among advisers in teacher-educating institutions who are expected to keep the latest circulars on file for ready reference. Teachers and prospective teachers should first contact one of the persons just indicated for first-hand information and counsel if at all possible. When special questions arise or when it is not possible to contact such a local adviser as suggested above, staff members of the Board of Educational Examiners and Department of Public Instruction are glad to answer inquiries directed to them which refer, respectively, to the announced standards of the official agencies which they represent.

TABLE OF CONTENTS

FOREWORD

Information related to the issuing or renewing of certificates under present Iowa law may be found herein.

A consistent and carefully planned effort on the part of the Board of Educational Examiners to secure training for our educational workers more closely related to the particular field of their service has resulted in a three-fold classification of certificates:

1. Teaching
2. Supervisory
3. Administrative

PART ONE

ORIGINAL CERTIFICATES

Bases for Issuance of Certificates

I. On Record of Graduation from Iowa Colleges

Certificates are issued on records showing graduation from curricula in Iowa colleges approved by the Board of Educational Examiners for the type of certificate sought.

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.

II. On Record of Graduation From Approved Colleges in Other States

Certificates are issued on records showing graduation from teacher-education curricula in colleges

of other states which are members of the regional accrediting agencies of the territories in which they are located, or which are members of the American Association of Colleges for Teacher Education. Such records must meet all Iowa standards as herein set forth. Applicants prepared at a college not thus accredited 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 at the graduate level when the certificate involved requires a bachelor's degree.

How to File an Application for an Original Certificate*

I. Formal Application

The applicant must file a formal application for the certificate desired with the Board of Educational Examiners on a form furnished for the purpose.

Graduates of approved Iowa colleges may secure the necessary forms from the registrar of the college from which they were graduated. Graduates of colleges of other states will be furnished with application forms on request.

II. Official Statement by Board to Applicant

Upon receipt of a formal application and fee, the board will evaluate the records and either send the certificate or notify the applicant of any deficiency.

III. Fee

The fee for an original certificate is $2.00. It should be sent by bank draft or money order payable to the Board of Educational Examiners.

When the records are found to show insufficient basis for the issuance of the certificate requested, the fee will be refunded.

IV. Transcript File

All transcripts become the property of the state of Iowa and are kept in permanent personnel files.

STANDARDS FOR CERTIFICATES

Limited Elementary Certificate

I. Statutory Provisions

A. On and after September 1, 1946, the limited elementary certificate shall be issued to a person who has graduated from an approved four-year high school or has had equivalent academic training and who is the holder of official statements certifying to the completion of standard college work in an institution or institutions approved by the Board of Educational Examiners for this purpose. The amount of such standard work shall be as follows: after September 1, 1946, 10 semester hours; after September 1, 1948, 30 semester hours; after September 1, 1950, and up to August 31, 1952, 45 semester hours. From and after August 31, 1952, no limited elementary certificate shall be issued except in renewal of a certificate previously issued.

B. Valid for three-year term, and subject to one renewal only for a three-year term.

II. Additional Requirements Prescribed by Board**

A. On and after September 1, 1946, and up to August 31, 1948—10 semester hours of college credit completed in an institution or institutions approved by the Board of Educational Examiners.

The 10 semester hours of college credit required for the limited elementary certificate shall be selected from courses required for the standard elementary certificate. Six semester hours of this total shall be completed in the field of elementary school professional education, including at least 2 semester hours in elementary school methods. Four semester hours shall be completed in academic subjects.

B. On and after September 1, 1948, and up to August 31, 1950—30 semester hours of college credit completed in an institution or institutions approved by the Board of Educational Examiners.

The 30 semester hours of college credit required for the limited elementary certificate shall be selected from courses required for the standard elementary certificate. At least 10 semester hours of this total shall be completed in the field of elementary school professional education, including at least 3 semester hours in elementary school methods. At least 12 semester hours shall be completed in academic subjects, including at least 2 semester hours in principles of American government. The remaining 8 semester hours shall be completed either in the professional or academic field or distributed between both fields.

C. On and after September 1, 1950, and up to August 31, 1952—45 semester hours of college credit completed in an institution or institutions approved by the Board of Educational Examiners.

The 45 semester hours of college credit required for the limited elementary certificate shall be selected from courses required for the standard elementary certificate. At least 10 semester hours of this total shall be completed in the field of elementary school professional education, including at least 3 semester hours in elementary school methods. At least 28 semester hours shall be completed in academic subjects, including at least 2 semester hours in principles of American government. The remaining 7 semester hours shall be completed either in the professional or academic field or distributed between both fields.

Standard Elementary Certificate

I. Statutory Provisions

A. The standard elementary certificate shall be issued to the holder of a diploma or an official statement from an Iowa college accredited by the Board of Educational Examiners certifying to the completion of a two-year course including such specific and professional training for teaching in some division of the elementary school field as the Board shall prescribe.

B. Valid for five-year term for teaching in the elementary school field and, when so designated on the certificate, in the ninth grade.

II. Additional Requirements Prescribed by Board

A. Professional Education

The professional work for the kindergarten-primary grades and for the intermediate-upper grades shall consist of at least 22 semester hours. At least 5 semester hours of the professional work shall be in supervised student teaching all at one or the other of these grade levels. A wide variety of course titles and organizations will be acceptable, provided descriptions of content filed by the *approved* institution granting the diploma certifying

*All of the college credit requirements herein are expressed in terms of semester hours. To change semester hours to quarter hours multiply by 1.5.

**Records of college credit completed in past years will be accepted toward meeting the requirements for limited elementary certificates, provided the applicant has completed 6 semester hours of college credit after June 1, 1945 in an approved institution.

to the completion of a two-year elementary teacher-education curriculum show that reasonably adequate attention has been given to each of the following areas:

1. Orientation to teaching
2. Trends in modern education
3. The teacher's relationship to the community
4. Professional organizations and ethics, and in-service growth in teaching skill
5. Child growth and development
6. The psychology of learning
7. The keeping of records, the making of reports, and the routine management of the school
8. The teaching of the language arts: reading, language, literature, story-telling, manuscript writing, and spelling (at the level in which student teaching is done)
9. The teaching of social studies, science, and mathematics (at the level in which student teaching is done)
10. The teaching of art and industrial arts (at the level in which student teaching is done)
11. The teaching of physical education (at the level in which student teaching is done)
12. The teaching of music (at the level in which student teaching is done)

B. Academic Preparation

Group I

The prospective teacher must demonstrate competence* in the areas of written English, speech, reading, and arithmetic, or must take *academic* work in these areas sufficient to develop competence. Not more than 10 semester hours of credit shall be allowed for this work.

Group II

Courses in the following fields, giving credit in *semester hours* as indicated at the right, shall be required—it being understood that a student who is able to demonstrate competence* in any area may be released from that requirement and permitted to substitute other college work in *academic* subjects giving equivalent credit in semester hours:

	Kindergarten and Primary Sem. Hrs.	Intermediate and Upper Grades Sem. Hrs.
1. Music—must include some proficiency in piano playing, elements of musical theory, and acquaintance with suitable songs for children	3	3
2. Art—graphic, plastic, and constructive	2	2
3. Nature study	3	3
4. Survey of physical sciences—acquaintance with rocks, weather phenomena, common physical phenomena, elementary aeronautics, and soil conservation	3	3
5. Health and nutrition	2	2
6. Geography	2	3
7. American government	2	2
8. Social and economic history of the United States	3	3
9. Contemporary social and economic problems	2	3
10. Literature suitable for grade level	2	2
11. Detection and correction of speech defects	2	2
12. Physical education—to include attention to suitable activities for children. This work is to be offered as credit to be counted toward graduation. (Students with physical handicaps should have modified programs.)	3	3
13. Electives to make, with the credits in professional courses, a total of at least 63 semester hours may be chosen from courses in any of the academic fields		

C. Certificate may be issued to include ninth grade if the academic preparation meets the academic requirement for the standard secondary certificate—15 semester hours in one subject matter field, with at least 10 semester hours in each of two additional fields.

*Demonstrated competence in both groups of academic-subject areas outlined above to be adequate for releasing a student from a requirement must be equivalent to that of a student who stands at the median of a class which has pursued the subject.

Advanced Elementary Certificate

I. Statutory Provisions

A. The advanced elementary certificate shall be issued to the holder of a diploma granted by an Iowa college accredited by the Board of Educational Examiners certifying to the completion of a four-year course including such specific and professional training for teaching in some division of the elementary school field as the board shall prescribe.

B. Valid for five-year term for teaching in the elementary school field and, when so designated on the certificate, in the ninth grade.

II. Additional Requirements Prescribed by Board

	Kindergarten and Primary Sem. Hrs.	Intermediate and Upper Grades Sem. Hrs.
A. Professional Education		
1. Introduction to education	3	3
2. Educational psychology for elementary school teachers	3	3
3. Directed observation and supervised student teaching in the elementary grades	5	5
4. Elementary school methods	3	3
5. 12 additional semester hours of electives in the selection and presentation of subject matter in the elementary schools from the following fields:		
	Sem. Hrs.	
a. Elementary science	3	
b. Elementary oral and written English	3	

c. Elementary arithmetic and science of numbers	3		
d. Elementary social science	3		
*e. Elementary reading and children's literature	3		
f. Child psychology	3		
g. Music	3		
h. Art	3		
i. Tests and measurements	3	12	12
		26	26

B. Academic Preparation

1. 15 semester hours in one of the following subject-matter groups and 10 semester hours in each of two others:
   a. Art
   b. English
   c. Geography or earth science
   d. Social science
   e. Mathematics
   f. Music
   g. Natural and physical science
   h. Physical education and health

2. Principles of American government	2	2
3. Electives	92	92
	120	120

C. Certificates may be issued to include ninth grade if the academic preparation meets the academic requirement for the standard secondary certificate.

Standard Secondary Certificate

I. Statutory Provisions

A. The standard secondary certificate shall be issued to the holder of a diploma granted by an Iowa college accredited by the Board of Educational Examiners certifying to the completion of a four-year course including such specific and professional training for teaching two or more secondary school subjects as the board may prescribe.

B. Valid for five-year term for teaching in the seventh and eighth grades and in a high school.

II. Additional Requirements Prescribed by Board

A. Professional Education

	Sem. Hrs.
1. Introduction to, history of or principles of education	3
2. Psychology and its application to education	6
3. Methods of secondary school teaching	3
4. Directed observation and supervised student teaching in the secondary school field	3
	15

Note: Educational measurements shall be given under either "2" or "3".

B. Academic Preparation

1. 15 semester hours in one subject matter field, with 10 semester hours in each of two additional fields, or 20 semester hours in one subject matter field, and 15 semester hours in one additional field. For example:
   English
   Language (Latin, French, etc.—at least 10 semester hours in each one)
   Science
   Mathematics
   Social studies

2. 2 semester-hour course in principles of American government.

*Required unless teaching of reading was taken during the first two years.

Advanced Secondary Certificate

I. Statutory Provisions

A. Requirements for a standard secondary certificate and a standard master's degree.

B. Valid for five-year term for teaching in the seventh and eighth grades, in a high school, and in a public junior college.

Note: The holders of a standard secondary or an advanced secondary certificate must meet the approval standards of the Department of Public Instruction in the fields and subjects to be taught.

Elementary Principals' Certificates*

I. Statutory Provisions

A. Requirements for an advanced or a standard elementary certificate and other qualifications as to training and experience as the Board of Educational Examiners shall prescribe.

B. Valid for five-year term for service as principal or teacher in an elementary school and, when so designated on the certificate, in a junior high school.

II. Teaching (or Administering) Principal

A. Professional and Academic Preparation

1. Standard or advanced elementary certificate

2. 6 additional semester hours in general or elementary school administration and elementary school supervision.

B. Experience—2 years of successful teaching experience

III. Supervising (or Teaching or Administering) Principal

A. Professional and Academic Preparation

1. Advanced elementary certificate

2. 6 additional semester hours in general or elementary school administration and elementary school supervision.

B. Experience—4 years of successful teaching experience

IV. Certificates may be issued to include junior high school if the academic preparation meets the academic requirement for the standard secondary certificate.

Secondary Principals' Certificates*

I. Statutory Provisions

A. Requirements for an advanced or a standard secondary certificate and other qualifications as to training and experience as the Board of Educational Examiners shall prescribe.

B. Valid for five-year term for service as principal or teacher in a high school.

*Applicants for principals' certificates must have completed the college credits required for the basic teachers' certificates listed under the headings designated as *statutory provisions*. Teachers' certificates with these names, but issued on the basis of exchange from an old-type certificate requiring less college preparation, are not acceptable.

II. Teaching (or Administering) Principal
A. Professional and Academic Preparation
1. Standard or advanced secondary certificate
2. 6 additional semester hours in general or secondary school administration and secondary school supervision
B. Experience—2 years of successful teaching experience.

III. Supervising (or Teaching or Administering) Principal
A. Professional and Academic Preparation
1. Advanced secondary certificate
2. 6 semester hours in general or secondary school administration and secondary school supervision
B. Experience—4 years of successful teaching experience

Supervisors' Certificates

I. Statutory Provisions

A. Requirements for a standard elementary or a standard secondary certificate valid for teaching the subject or subjects over which supervision is to be exercised and other qualifications as to training and experience as the Board of Educational Examiners shall prescribe.

B. Valid for five-year term for teaching and for supervision of instruction in the subjects specified on the certificate in the elementary or the secondary school fields, or, when so designated on the certificate, in both the elementary and the secondary school fields.

II. Elementary Supervisor
A. Professional and Academic Preparation
1. Standard elementary certificate
2. Additional requirements as specified in standards for advanced elementary certificate
3. 6 additional semester hours in administration and supervision of elementary education
B. Experience—4 years of successful teaching experience

III. Supervisor of Special Subjects
A. Art
1. Professional and academic preparation
a. Professional and academic requirements for the special art certificate
b. 6 additional semester hours in general school supervision and supervision of art
2. Experience—4 years of successful teaching experience
B. Industrial Art
1. Professional and academic preparation
a. Professional and academic requirements for the special industrial art certificate
b. 6 additional semester hours in general school supervision and supervision of industrial art
2. Experience—4 years of successful teaching experience
C. Music
1. Professional and academic preparation
a. Professional and academic requirements for special music certificate
b. 6 additional semester hours in general school supervision and supervision of music
2. Experience—4 years of successful teaching experience
D. Physical Education
1. Professional and academic preparation
a. Professional and academic requirements for the special physical education certificate
b. 6 additional semester hours in general school supervision and supervision of physical education
2. Experience—4 years of successful teaching experience
E. Supervisor of Special Subjects Not Listed Above
1. Professional and academic preparation
a. Standard elementary certificate plus additional requirements for advanced elementary certificate, or standard secondary certificate
b. 6 additional semester hours in general school supervision and supervision of the special subject
c. Collegiate major in special subject
2. Experience—4 years of successful teaching experience

IV. Supervisors of Special Education
A. Elementary
1. Professional and academic preparation
a. Professional and academic preparation required for the advanced elementary certificate
b. Specific preparation required for one or more types of special education
c. 6 additional semester hours in elementary school supervision and supervision of special education
2. Experience—4 years of successful teaching experience
B. Secondary
1. Professional and academic preparation
a. Professional and academic preparation required for the standard secondary certificate
b. Specific preparation required for one or more types of special education
c. 6 additional semester hours in secondary school supervision and supervision of special education
2. Experience—4 years of successful teaching experience

Superintendent's Certificate

I. Statutory Provisions

A. The superintendent's certificate shall be issued to an applicant who has met the requirements for an advanced elementary certificate or an advanced or a standard secondary certificate and who has in addition such other qualifications as to training and experience as the Board of Educational Examiners shall from time to time prescribe.

B. Valid for five-year term for service as county superintendent, superintendent, principal, or teacher in any elementary or secondary school.

II. Professional Preparation

Master's degree with a graduate major in education of not less than 20 semester hours' credit. Said graduate major in education to include not less than 3 semester hours' credit in each of the following fields:

1. General school administration
2. Supervision and administration of the high school
3. Supervision of the elementary school

III. Experience—4 years of successful teaching experience

Special Subject Certificates

I. Statutory Provisions

A. Requirements prescribed by the Board of Educational Examiners as the law provides.

B. Valid for teaching the subject or subjects specified in the field or fields designated on the certificate and, when so designated on the certificate, for supervision of instruction in these subjects.

II. American Government—2 semester-hour course in principles of American government required.

III. Five-Year Special Subject Certificates

A. Art

1. Degree or diploma from an institution approved by the Board of Educational Examiners.

2. Professional preparation: Professional requirements only for advanced elementary or standard secondary certificate.

3. Credit in art: Not less than 30 semester hours in art.

4. Valid for teaching art in both the elementary-school field and in the secondary-school field.

B. Industrial Art

1. Degree or diploma from an institution approved by the Board of Educational Examiners.

2. Professional preparation: Professional requirements only for advanced elementary or standard secondary certificate.

3. Credit in industrial art: Not less than 30 semester hours in industrial art.

4. Valid for teaching industrial art in both the elementary-school field and in the secondary-school field.

C. Librarian

1. Degree or diploma from an institution approved by the Board of Educational Examiners.

2. Professional and academic preparation: Both professional and academic requirements for standard secondary certificate.

3. Credit in library science: A year's additional training in an approved school for library training or an academic major in library science.

4. Valid for service as school librarian.

D. Music

1. Degree or diploma from an institution approved by the Board of Educational Examiners.

2. Professional preparation: Professional requirements for a standard secondary or advanced elementary certificate including not less than 6 semester hours' credit in music methods and materials for elementary and high school grades.

3. Credit in music: Not less than 24 semester hours in music distributed as follows:

a. Music theory and harmony (not less than 10 semester hours)

b. Conducting (not less than 2 semester hours)

c. Applied music (not less than 6 semester hours)

d. Electives in music (not less than 6 semester hours)

4. Valid for teaching music in both the elementary-school field and in the secondary-school field.

E. Physical Education

1. Degree or diploma from an institution approved by the Board of Educational Examiners.

2. Professional preparation: Professional requirements only for standard secondary or advanced elementary certificate.

3. Credit in physical and health education: Not less than 20 semester hours in physical education distributed as follows:

a. 6 semester hours should be in courses covering principles, administration, methods, and supervision of physical education.

b. 4 semester hours in courses covering the principles of the school health program.

c. 10 semester hours in courses covering methods of specialized physical education activities. These credits should only be given for lecture hours and not for participation on an athletic team or field work.

4. Valid for teaching physical education in both the elementary-school field and in the secondary-school field.

Note: Any of the five-year special subject certificates listed above may be issued to include a minor subject in which the holder has earned at least 10 semester hours of credit.

F. Public School Health Nursing

1. Professional preparation: Three years' course in approved school of nursing which has a daily average of fifty patients, and meets the standards of the Iowa State Board of Nurse Examiners and the National Organization of Public Health Nursing.

2. Registration under the state law.

3. The successful completion of a course of not less than one year in public health education, preferably with school nursing as a major, taken in an approved school of public health nursing.

Required courses are listed below:

a. Prescribed units—12 points

Principles of Public Health Nursing	60 hours	4	points
Sociology	30 "	2	"
Social case work	30 "	2	"
Educational psychology	30 "	2	"
Teaching methods	30 "	2	"

b. Electives—12 points

Objectives in child welfare, social psychology, community problems, medical social service, and various other similar courses.

c. Field work—6 points

This is given only in established community organizations which provide adequate personnel and supervision, and a sufficient volume and variety of service. Not less than four months or its equivalent is required.

(1) Public health nursing—The experience in public health nursing includes promotion of health, prevention of illness, and care of the sick.

(2) Social case work

4. Valid for teaching hygiene and allied subjects in addition to serving as public school health nurse.

G. Education of Exceptional Children

1. Types of certificates: Special certificates for teachers operating under the Division of Special Education of the Department of Public Instruction

shall be issued with one or more of the following classifications endorsed thereon, with provision made for additional endorsements at later times:

a. Maladjusted or retarded
b. Crippled or low vitality
c. Speech correction
d. Deaf or hard-of-hearing
e. Blind or partially sighted

2. Requirements for Certification

a. General

(1) Degree or diploma from an institution approved by the Board of Educational Examiners.

(2) Professional and academic preparation required for the advanced elementary certificate or the standard secondary certificate.

(3) Personal characteristics necessary for work with exceptional children.

(4) Valid for five-year term, and for teaching exceptional children of the type or types indicated by the endorsements on the certificate, but only at the grade level (elementary or secondary) for which qualified.

b. Specific preparation required for each type of certificate

(1) Maladjusted or retarded—15 semester hours in special education, including:

(a) Methods and materials appropriate to this type of pupil
(b) Remedial reading
(c) Fundamentals of speech with attention to the correction of speech defects in the classroom
(d) Child psychology
(e) Mental hygiene
(f) Clinical experience

(2) Crippled or low vitality—15 semester hours in special education, including:

(a) Fundamentals of speech with attention to the correction of speech defects in the classroom
(b) Remedial reading
(c) Mental hygiene
(d) Physiology and hygiene
(e) Clinical experience

(3) Speech correction—15 semester hours in special education, including:

(a) Fundamentals of speech with attention to the correction of speech defects in the classroom
(b) Voice and phonetics
(c) Speech pathology including clinical experience and lip reading
(d) Remedial reading
(e) Mental hygiene

(4) Deaf or hard-of-hearing—30 semester hours in special education for teachers of the deaf only: 15 semester hours in special education for teachers of the hard-of-hearing, including:

(a) Structure and function of the speech mechanism and of the organs of hearing
(b) Voice and phonetics for the deaf or hard-of-hearing
(c) Remedial reading
(d) Mental hygiene
(e) Methods of teaching lip reading to the deaf or hard-of-hearing
(f) For teachers of the deaf only:
(1) Language development for the deaf
(2) Voice and speech development for the deaf
(3) Methods of teaching English to the deaf
(g) Clinical experience in "b" and "e"; for teachers of the deaf only, clinical experience in "f" (1) (2) (3) also

(5) Blind or partially sighted—21 semester hours in special education for teachers of the blind only; 12 semester hours in special education for teachers of the partially sighted, including:

(a) Structure and function of the eye
(b) Methods and materials
(c) Mental hygiene
(d) Remedial reading
(e) For teachers of the blind only; 9 semester hours in Braille
(f) Clinical experience with the partially sighted

IV. Three-Year Special Subject Certificates

A. Teacher Librarian

1. Basis—Both professional and academic requirements for standard secondary certificate plus six weeks in an approved library school.

2. Field—High school library program as a part of the teaching assignment.

B. Vocational Subjects

1. Basis—Recommendation of the Board for Vocational Education.

2. Field — Teaching the special subjects in Smith-Hughes classes.

Substitute Teachers' Certificates

I. Statutory Provisions

A. The substitute teacher's certificate may be issued to a person who has held a valid Iowa teacher's certificate and also meets the additional requirements prescribed by the Board of Educational Examiners.

B. Valid for two years for substitute teaching in the type of school, subjects or grades in which the holder was previously qualified to teach and for which the holder has at some time been granted approval by the Department of Public Instruction, and renewable at expiration without any additional training.

II. Additional Requirements Prescribed by Board

A. Applicant must have held a certificate recognized by the Department of Public Instruction as valid for the position in which substitute teaching is to be done.

B. Applicant must show subjects or grades previously taught under the approval of the Department of Public Instruction, and file official transcript of college credits.

C. A substitute teacher's certificate will show the subjects or grades to which the holder must limit his work. In determining the subjects or grades to be listed, the previous certificate or certificates held, the college credits completed at or since time of last experience on such certificate or certificates, and such approval as may have been granted at some time by the Department of Public Instruction will be considered.

D. A substitute teacher's certificate authorizes

the holder to teach as a part-time or full-time teacher for not to exceed ninety (90) full days in any one academic year. Teachers who violate this requirement will not be eligible for a renewal of their substitute teaching certificates.

PART TWO

STANDARDS FOR CORRESPONDENCE AND EXTENSION STUDY

A college record to be accepted for an original teacher's certificate must meet the following standards:

I. Not more than 10 semester hours may be earned under projected registration, correspondence study, and preliminary study for examination in the regular school year of nine months.

II. Not more than one-fourth of any accredited two- or four-year course may be taken under projected registration, correspondence study, and preliminary study for examination.

PART THREE

RENEWAL OF CERTIFICATES

Renewal Requirements Subject to Change

Renewal requirements accompany each original certificate issued. These requirements, are subject to change, however. The holder of a certificate is responsible for keeping himself informed regarding changes in renewal requirements. While all such changes are widely publicized by the Board of Educational Examiners, it is not possible to inform each certificate holder directly whenever such changes are adopted.

All changes in renewal 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 on request.

Procedure for Filing Application for Renewal of Certificates

I. Write direct to the Board of Educational Examiners, Des Moines 19, for application blanks for renewal. Give the following information:

A. Exact name under which certificate was issued
B. Kind of certificate
C. Date of issuance
D. College or institution from which graduated
E. Type of renewal desired—life or term
F. Present teaching assignment

II. The board will send all necessary blanks with full instructions for renewal.

Term Renewal Requirements

Note 1: Credits earned for the renewal of certificates must be earned in an institution approved by the Board of Educational Examiners.

Note 2: Recommendations from school officials under whom an applicant has last taught are required for renewal of certificates.

Note 3: Applicants who have not completed the minimum experience requirements for the renewal of a certificate and who present college credits in lieu of such experience must also file recommendations from school administrators for such experience as they may have had.

I. Five-Year Certificates

A. Standard Elementary and Five-Year Special Certificate Issued on Less Than College Degrees

Eight months' successful teaching experience during the term of the certificate; and in addition thereto, 6 semester hours of college credit earned since the date of issuance of the certificate.

In lieu of the above experience and credit, one may present 10 semester hours of college credit, earned since the date of issuance of the certificate.

B. All Other Five-Year Certificates

Eight months' successful teaching experience during the term of the certificate, or in lieu thereof, 10 semester hours of college credit earned since the date of issuance of the certificate.

II. Three-Year Certificate

A. Special Rural and Three-Year Special Certificates Issued on Less Than College Degrees—Six semester hours of college credit earned since the date of issuance of the certificate and evidence concerning such experience as one may have had during the term of the certificate.

B. Three-Year Special Certificates Issued on College Degrees—Eight months' successful teaching experience during the term of the certificate, or in lieu thereof, 6 semester hours of college credit earned since the date of issuance of the certificate.

C. Limited Elementary Certificate

1. One renewal for a three-year term provided by statute.

2. Eight months' successful teaching experience during the term of the certificate; and in addition thereto, 6 semester hours of college credit earned since the date of issuance of the certificate.

In lieu of the above experience and credit, one may present 10 semester hours of college credit earned since the date of issuance of the certificate.

III. Uniform County Certificates

A. First Grade Uniform County Certificate—Eight months' successful teaching experience during the term of the certificate; and in addition thereto, 6 semester hours of college credit earned within the three-year period immediately preceding the date of application for renewal.

In lieu of the above experience and credit, one may present 10 semester hours of college credit earned during the three-year period immediately preceding the date of application for renewal.

B. Second Grade Uniform County Certificate—Eight months' successful teaching experience during the term of the certificate; and in addition thereto, 6 semester hours of college credit earned since date of issuance of latest certificate. (In the case of a lapsed certificate 6 semester hours of college credit earned during the three-year period immediately preceding application for renewal and proof of eight months' successful teaching during the latest renewal.)

In lieu of the above experience and credit, one may present 10 semester hours of college credit earned during the three-year period immediately preceding the date of application for renewal.

C. Third Grade Uniform County Certificate—One renewal only. (For information write Board of Educational Examiners.)

IV. High School Normal Training Certificate—Eight months' successful teaching experience during the term of the certificate; and in addition thereto, 6 semester hours of college credit earned within the three-year period immediately preceding the date of application for renewal.

In lieu of the above experience and credit, one may present 10 semester hours of college credit earned during the three-year period immediately preceding the date of application for renewal.

V. Substitute Certificates—Renewable at expiration without additional college credit provided the holder has not exceeded the limit of 90 full days of teaching during any single school year.

Life Renewal Requirements

I. Renewal Date—Any five-year certificate subject to life renewal may be renewed for life on date of expiration by meeting the requirements prescribed. Certificates that have expired cannot be renewed for life.

II. Five-Year Certificates

A. Standard Elementary Certificates and Five-Year Special Certificates Issued on Less Than College Degrees

1. Experience: Five years' successful teaching experience, two of which must have occurred during the term of the certificate offered for life renewal.

2. Professional training, growth, spirit: Evidence of having completed a two-year college curriculum (or a minimum of 60 semester hours of college credit) recognized by the Board of Educational Examiners; and in addition thereto, at least 10 semester hours of college credit earned during the term of the certificate to be renewed for life.

B. All Other Five-Year Certificates—Five years' successful teaching experience, two of which must have occurred during the term of the certificate offered for life renewal.

III. Lapsing of Life Renewals

A. 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 nine months in administration, supervision, or teaching. (180 days of teaching is considered the equivalent of nine months.)

B. A life certificate which has lapsed may be reinstated as a term certificate upon filing 10 semester hours of college credit earned in an approved institution since the date of issuance of the life certificate.

PART FOUR

GENERAL PROVISIONS

Registration of Iowa Certificate Required

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 Iowa, 1946, section 260.20, 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

It is the duty of the county superintendent to order to be closed any public school or schools taught by any teacher not certificated as required by law. Senate File 245, Chapter 147, Acts of the Fifty-second General Assembly, section 18 (24) [§273.18, sub. 24, C., '50] 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."

Certificate Valid for Type of Position Held Required

The law, Code of Iowa, 1946, section 260.6, includes the following stipulation:

"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."

Revocation of a Certificate

I. Any diploma or certificate issued by the Board of Educational Examiners is revocable by it for any cause which would have authorized or required a refusal to grant the same.

II. 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 complaint is filed supported by affidavits charging incompetency, immorality, intemperance, cruelty, or general neglect of the policies of the school.

III. The procedure for the trial before the county superintendent and the appeal to the superintendent of public instruction is set forth in sections 260.24, 260.25, and 260.26, Code of Iowa, 1946.

Credit in American Government Required

Two semester hours of credit in the principles of American government are required for all certificates.

Fees

(Pay all fees by money order or bank draft)

Original certificate, fee	$2.00
Term renewal, fee	$2.00
Life renewal, fee	$5.00

Requirements Tentative

The minimum requirements set forth in this bulletin are to be considered as tentative in nature and subject to revision from time to time. Subsequent revisions will be announced in ample time for institutions to make adjustments.

SECTION TWO

CERTIFICATION OF TEACHERS

Bulletin No. 29
Regulations Governing the Issuance and Renewal of Certificates

TABLE OF CONTENTS

FOREWORD

Information related to the issuing or renewing of certificates under present Iowa law may be found herein.

A consistent and carefully planned effort on the part of the Board of Educational Examiners to secure training for our educational workers more closely related to the particular field of their service has resulted in three-fold classification of certificates:

1. Teaching
2. Supervisory
3. Administrative

In terms of the length of time needed to prepare for certificates for classroom teaching, two years or four years are required. Prospective teachers—even though certain of them may find it possible to qualify at first for a certificate based on only two years of college preparation—are urged to plan to complete not less than four years of preparation. High school teachers must have four years of preparation now. Standards for all teachers throughout the United States are moving rapidly toward a four-year minimum.

PART I

GENERAL INFORMATION AND REQUIREMENTS

This part of the bulletin contains information which should be read by every prospective teacher. It gives basic information which applies to every one who desires to secure a teacher's certificate.

How to File an Application for an Original Certificate[1]

1. Formal Application—The applicant must file a formal application for the certificate desired with the Board of Educational Examiners, Des Moines 19, on a form furnished for the purpose.

Graduates of approved Iowa colleges may secure the necessary forms from the registrar of the college from which they were graduated. Graduates of colleges of other states will be furnished with application forms on request.

2. Official Statement by Board to Applicant—Upon receipt of a formal application and fee, the board will evaluate the records and either send the certificate or notify the applicant of any deficiency.

3. Fees—The fee for an original certificate is $2.00. It should be sent to the board by bank draft or money order payable to the Superintendent of Public Instruction.

When the records are found to show insufficient basis for the issuance of the certificate requested, the fee will be refunded.

4. Transcript File—All transcripts become the property of the state of Iowa and are kept in permanent personnel files.

Classes of Certificates, Length of Terms, and Service Authorized by Each

1. Elementary Teachers' Certificates[2]

a. Advanced Elementary Certificate—Valid for term of five years, for teaching in the kindergarten and grades one to eight, inclusive; and, when so designated on the certificate, in the ninth grade. (See Part 2 of this bulletin for specific requirements.)

b. Standard Elementary Certificate—Valid for term of five years, for teaching in the kindergarten and grades one to eight, inclusive; and, when so designated on the certificate, in the ninth grade. (See Part 3 of this bulletin for specific requirements.)

[1]All of the college credit requirements herein are expressed in terms of semester hours. To change semester hours to quarter hours, multiply by 1.5.

[2]Candidates for the advanced elementary certificate or standard elementary certificate are eligible to have the ninth grade included, provided their records meet the academic subject-matter standards for the standard secondary certificate. Limited elementary certificates cannot be written to include the ninth grade.

c. Limited Elementary Certificate—Valid for term of three years, and renewable once only for a three-year term, for teaching in the kindergarten and grades one to eight, inclusive. (See Part 3 of this bulletin for specific requirements.)

2. Secondary Teachers' Certificates

a. Advanced Secondary Certificate—Valid for term of five years, for teaching in the seventh and eighth grades, in a high school, and in a public junior college. (See Part 2 of this bulletin for specific requirements.)

b. Standard Secondary Certificate—Valid for term of five years, for teaching in the seventh and eighth grades and in a high school. (See Part 2 of this bulletin for specific requirements.)

3. Administrative and Supervisory Certificates

a. Superintendent's Certificate—Valid for term of five years, for service as county superintendent, or as superintendent, principal, or teacher in any elementary or secondary school. (See Part 4 of this bulletin for specific requirements.)

b. Elementary Principal's Certificate—Valid for term of five years, for service as principal or teacher in an elementary school, and, when so designated on the certificate, in a junior high school. (See Part 4 of this bulletin for specific requirements.)

c. Secondary Principal's Certificate—Valid for term of five years, for service as principal or teacher in a high school. (See Part 4 of this bulletin for specific requirements.)

d. Supervisor's Certificate—Valid for term of five years, for teaching and for supervision of instruction in the subjects specified on the certificate in the elementary- or the secondary-school field, or, when so designated on the certificate, in both the elementary- and the secondary-school fields. (See Part 4 of this bulletin for specific requirements.)

4. Special Teachers' Certificates—Valid for teaching a specified subject or rendering a special service in the elementary- or the secondary-school field, or, when so designated on the certificate, in both the elementary- and the secondary-school fields for terms from one to five years as determined by the Board of Educational Examiners. Special certificates based on college degrees are valid for five-year terms, except as otherwise specified. (See Part 2 of this bulletin for information concerning special certificates based on college degrees and Part 3 of this bulletin for information concerning special certificates based on less than college degrees.)

5. Substitute Teachers' Certificates — Valid for two years for substitute teaching in the type of school, subjects or grades in which the holder was previously qualified to teach and for which the holder has at some time been granted approval by the Department of Public Instruction. (See Part 5 of this bulletin for specific requirements.)

Requirements for Transferring from One Type of Certificate to Another

1. Elementary to High School—Holders of advanced elementary certificates may qualify for standard secondary certificates too by completing also 9 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 Board of Educational Examiners for offering the curriculum leading to the standard secondary certificate.

2. High School to Elementary—Holders of standard secondary certificates may qualify for advanced elementary certificates too by completing also 9 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 Board of Educational Examiners for offering the curriculum leading to the advanced elementary certificate.

Requirements to Be Met by Undergraduates Who Are Planning to Secure Both a Standard Secondary Certificate and an Advanced Elementary Certificate

1. Students Preparing Initially for the Advanced Elementary Certificate—Students who are pursuing the curriculum leading to the advanced elementary certificate may qualify for the standard secondary certificate too by completing also, prior to or after receiving the baccalaureate degree, 9 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 Board of Educational Examiners for offering the curriculum leading to the standard secondary certificate. When a person applies for a standard secondary certificate in accordance with this plan, an application for an advanced elementary certificate must be filed also.

2. Students Preparing Initially for the Standard Secondary Certificate—Students who are pursuing the curriculum leading to the standard secondary certificate may qualify for the advanced elementary certificate too by completing also, prior to or after receiving the baccalaureate degree, 9 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 Board of Educational Examiners for offering the curriculum leading to the advanced elementary certificate. When a person applies for an advanced elementary certificate in accordance with this plan, an application for a standard secondary certificate must be filed also.

Requirements Which Every Applicant Must Meet

1. Minimum Age, Physical Competence and Moral Fitness—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. Each application for a teacher's certificate must be accompanied by positive evidence as to the physical and mental health of the applicant supplied by the student health service of the teacher-education institution recommending the applicant.

[1]Courses 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 curriculum, organization and administration of elementary education, elementary-school supervision, and child growth and development.

2. Recency of Preparation—Any person, graduating from a teacher-education program more than five years preceding the date of application for a certificate, who has never held an Iowa teacher's certificate and who has had less than 8 months' teaching experience during the five-year period immediately preceding the date on which an application for a certificate is filed, must have completed during said five-year period at least 6 additional semester hours of credit in an accredited institution, such credit to be in addition to meeting the specific requirements for the type of certificate desired. This additional credit should be taken in professional education or in the applicant's area or field of specialization.

3. Graduation from Institutions Acceptable to Board of Educational Examiners

a. Iowa Colleges—Certificates are issued on records showing graduation from teacher-education curricula in Iowa colleges approved by the Board of Educational Examiners for the type of certificate sought.

b. Colleges in Other States—Certificates are issued on records showing graduation from teacher-education curricula in senior colleges of other states which are members of the regional accrediting agencies of the territories in which they are located, or which are members of the American Association of Colleges for Teacher Education. Such records must meet all Iowa standards as herein set forth. In addition to meeting the conditions set forth in the preceding two sentences, every experienced teacher whose experience and preparation have been acquired outside Iowa, is required to present a certificate which is in force and valid for corresponding service in the state within which the most recent teaching experience occurred.

4. Principles of American Government—Two semester hours of credit in Principles of American Government are required for all certificates. Where an applicant qualifies for the certificate desired with the exception of this credit, a one-year special certificate will be issued, upon evidence of an offer of employment in an Iowa public school, such certificate to be renewable as a regular full-term certificate only, and only after this credit has been completed. Examinations to meet the requirement in Principles of American Government are no longer offered.

5. Recommendation of Applicant by Teacher-Preparing Institution—Each inexperienced applicant for an original teacher's certificate must be recommended by designated officials of the institution where the program of teacher education was completed. An experienced teacher must file evidence showing that such experience was successful; in addition, the Board of Educational Examiners may, at its discretion, require also an institutional recommendation.

Validation of Credit from Nonaccredited Institutions

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 at the graduate level 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 institutions originally preparing such applicants will be asked to assume the chief responsibility for recommending them.

Standards for Residence Study

Under Iowa law (Code of Iowa, 1950, 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 diploma certifying to the completion of such course.

Standards for Correspondence and Extension Study[1]

Not more than 10 semester hours may be earned under projected registration, correspondence study, and extension classes in 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. Not more than one-half of the credits presented for the renewal or reinstatement of certificates may be completed through correspondence study.

Standards for Holders of Baccalaureate Degrees Desiring to Complete Work in Professional Education Required for Certificates

Persons holding baccalaureate degrees from accredited institutions, without having begun a program of professional education prior to the securing of such degrees,[2] 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. Such persons must complete the required work in residence. This residence work must extend over a period of at least 22 weeks.

Two Sets of Standards Which Teachers Must Meet

1. Standards for Certificates—Two sets of standards which teachers must meet are in force at all times.

[1]The Board of Educational Examiners expects institutions approved by it to indicate clearly on their transcripts all courses taken by correspondence and extension study including beginning and closing dates of each course thus completed. No credit completed through correspondence study undertaken by a student while enrolled in any institution for a full schedule of resident work will be accepted for certification purposes. Except where a person presenting correspondence-study credits for certification purposes holds at least a baccalaureate degree, three weeks must be allowed for the completion of each semester hour of work. Students holding baccalaureate degrees may present correspondence-study credit which has been completed at a rate not to exceed one semester hour of work per week.

[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 regard to this standard of residence study. Persons whose situations deviate from those described herein should make prior arrangements with the Board of Educational Examiners.

The first set of standards gives the *requirements for teachers' certificates.*

2. Standards for Approval—The second set of standards gives the *minimum requirements for the personnel of Iowa public schools* expecting to be approved by the Department of Public Instruction.

Schools are approved by the Department of Public Instruction only if each one of their teachers meets the *approval standards* announced by the department for the various types of schools and positions. These standards, as well as the standards for certificates, are always distributed among superintendents and county superintendents, and also among advisers in teacher-education institutions who are expected to keep the latest circulars on file for ready reference. Teachers and prospective teachers should first contact one of the persons just indicated for first-hand information and counsel if at all possible. When special questions arise or when it is not possible to contact such a local adviser as suggested above, staff members of the Board of Educational Examiners and Department of Public Instruction are glad to answer inquiries directed to them which refer, respectively, to the announced standards of the official agencies which they represent.

Registration of Iowa Certificate Required

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 Iowa, 1950, Section 260.20, 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."

Certificate Valid for Type of Position Held Required

The law, Code of Iowa, 1950, Section 260.6, includes the following stipulation:

"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."

Uncertificated Teaching Prohibited

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, 1950, 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."

Penalty for Uncertificated Teaching

Any person who teaches in an Iowa public school system before becoming eligible for a type of certificate valid for the position held will be denied such a certificate even when the requirements have been met unless said person gives in writing a satisfactory explanation of the violation. Copies of this explanation and the report of the decision regarding the issuance or nonissuance of a teacher's certificate to the applicant shall be filed with the school and employing officials under whose jurisdiction the violation of the law (Code 1950, Section 260.6) occurred.

Revocation of a Certificate

Any diploma or certificate issued by the Board of Educational Examiners is revocable by it 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 complaint 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, 1950, Sections 260.24, 260.25, and 260.26.

Reciprocity in Teacher Certification

At the discretion of the president and secretary of the Board of Educational Examiners, a classroom teacher holding a degree showing graduation from a four-year college, accredited as defined herein, may be issued a certificate valid for one year when that person's record deviates by not more than 6 semester hours from the requirements for a regular certificate requiring a degree; provided that supervised student teaching is not one of the deficiencies; and provided, further, that such teacher presents a certificate from his own state which is currently in force and valid for the same type of teaching service as that authorized by the Iowa certificate desired.

This privilege may be extended to teachers whose professional preparation, in terms of total number of semester hours, equals that required in Iowa, but which is organized according to a different pattern of courses which leads to professional certification within the applicants' own states. This privilege is not intended to be used as a method of bringing teachers with inferior preparation into Iowa's schools. This privilege may be extended only when the teacher gives reasonable promise of willingness to complete the additional hours of credit needed for a regular certificate within the immediately ensuing calendar year. In general, this privilege is limited to teachers who have been offered a position in an Iowa public school system, on condition that a certificate valid for said position can be secured.

Teachers meeting the preparation standards outlined in the preceding two paragraphs, who have had three successful years of regularly certificated teaching experience in the type of work authorized by the Iowa certificate desired, and who have been offered a position in an Iowa public school system, on condition that a certificate valid for said position can be secured, may, at the discretion of the president and secretary of the Board of Educational

Examiners, be issued regular teachers' certificates *without* further college credit.

The requirement in Principles of American Government must be met both by inexperienced and experienced teachers alike, before full-term Iowa certificates will be issued. However, a total deviation of 8 semester hours, including the 2 semester hours of credit required in this course, can be permitted in the case of teachers securing one-year certificates on the basis of the reciprocity plan outlined above.

Certificates for Exchange Teachers

The Board of Educational Examiners is authorized (House File 90, [ch. 96] Fifty-fourth General Assembly) 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 Board of Educational Examiners has authorized the issuance of a special certificate to such exchange teachers. Employing officials participating in arrangements for the exchange of teachers should correspond with the president or executive secretary of the board 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.

Experimental Programs of Teacher Education

The requirements for original teachers' certificates herein set forth outline a pattern which gives considerable latitude to each institution approved for teacher education by the Board of Educational Examiners. However, certain institutions may desire to set up experimental programs of teacher education which deviate quite markedly from the patterns herein outlined. Any institution in Iowa which presents and secures advanced approval of the Board of Educational Examiners for an experimental program of teacher education may prepare its students in accordance with that program in lieu of the one outlined in this bulletin.

Recognition of Incompleted Programs

Students who have previously begun a program under the standards set forth in Bulletin No. 7, C-2-49, "Certification of Teachers," but who have not completed it on or before the effective date of the new standards may be extended permission, at the discretion of the president and secretary of the board, to qualify under these standards, provided special arrangement is made in advance with these officials, provided further, that the certificate sought is one which is still available.

Acceptance of Teaching Experience in Lieu of Student Teaching

Applicants for certificates based on college degrees may present evidence of five years' successful teaching experience in the type of work authorized by the certificate sought in lieu of the credits in student teaching required for such certificate, provided that (1) such experience was 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.

Provisions for Exchange of Old-Type State Certificates for New-Type Certificates

Persons who once held old-type state certificates and who desire to secure new-type certificates are invited to write to the Board of Educational Examiners for information. In general, it will be necessary to present 9 semester hours of appropriate college credit completed within the five-year period immediately preceding the date of application for exchange. The level of preparation in terms of credits, diplomas, and degrees must be equivalent to that required for the new-type certificate.

The president and executive secretary of the board are given broad discretionary authority to adjust solutions to unique situations faced by teachers seeking to secure such exchanges, and to prescribe the specific courses to be completed.

Requirements Tentative

The minimum requirements set forth in this bulletin are to be considered as tentative in nature and subject to revision from time to time.

PART 2

REQUIREMENTS FOR TEACHERS' CERTIFICATES BASED ON COLLEGE DEGREES

(Effective after August 31, 1952)[1]

GENERAL REQUIREMENTS

General Education Required of All Candidates for Teachers' Certificates

For many years colleges have required of all students certain skill and cultural subjects in order to develop the necessary competencies of good citizenship. In certain professions this requirement has been increased until at present it constitutes the major part of the first four years of college. This work is commonly referred to as "general education."

It is especially desirable for teachers to include this general education as a considerable part of their total college program. For the teacher, general education is not only preparation for citizenship and community leadership; it is also education for professional competency, since students in both elementary and secondary schools are themselves seeking to attain the objectives of general education. Accordingly, all teachers should have work at the college level: (1) that will aid in the development of a better understanding of contemporary

[1]Applicants meeting, prior to August 31, 1952, the requirements herein outlined will be issued certificates on the basis of these new standards. Standards for certificates based on college degrees set forth in Bulletin No. 7 (C-2-49), "Certification of Teachers" will continue to be used also until August 31, 1952. Where the new standards to become effective on August 31, 1952, operate to the advantage of applicants, certificates will be issued on these new standards prior to the effective date.

problems, international affairs, our cultural heritage, and modern science; (2) that will develop adequate skills in oral and written expression, in social relationships, in computation, in reading and listening, and in orderly thinking; (3) that will build a greater appreciation for music, art, literature, the drama, and will aid in building ethical character, good health habits, and an attitude of reverence.

One of two types of certificates—the advanced elementary certificate or the standard secondary certificate—is the foundation upon which the requirements for all special subject certificates and special service certificates requiring college degrees are based. In other words, every prospective teacher must qualify initially for an advanced elementary certificate or a standard secondary certificate.

Colleges are experimenting with a variety of course organizations and sequences designed to offer their students an adequate general education. It does not appear desirable to specify a detailed pattern at this time. However, transcripts of applicants for teachers' certificates will be expected to show the completion of courses which aim to develop the broad background outlined above.

Iowa colleges seeking initial or continued approval by the Board of Educational Examiners for offering teacher-education curricula will be expected to define their patterns of general education to be required of prospective teachers.

Professional Education Required of All Candidates For Teachers' Certificates

The requirements in professional education refer strictly to courses which deal with the conditions under which teachers work and the understandings and skills which they need to acquire in order to do successfully the day-to-day job of classroom teaching.

The basic pattern of professional preparation needed for teaching has certain common elements which apply to problems which all teachers face irrespective of the age level of the pupils who are under their supervision.

Under Iowa law, each prospective teacher, qualifying for a certificate based on a degree, is expected to prepare initially either for an elementary teacher's certificate or a secondary teacher's certificate. Therefore, aside from courses of common concern to all teachers, two separate programs of professional specialization are designated.

Each candidate for a teacher's certificate based on a college degree shall have completed preparation giving attention to areas of *common* concern to all teachers. Typical of these areas are the following:

*1. Orientation to teaching
2. Historical, philosophical, and sociological foundations of American education
*3. The teacher's school and community relationships
*4. Professional organizations and ethics
*5. The psychology of learning as applied to learning activities under the guidance of the school
6. The keeping of records and reports, and the routine management of the school
*7. Visual education including skill in the use of machines and equipment
*8. Human growth and development with emphasis on the study of children and adolescents as *pupils* in the school
9. Guidance
10. Mental hygiene

*Items marked with an asterisk must be given special emphasis in the courses completed, but, of course, a variety of course titles are acceptable—the course syllabi will prove the content of the courses.

ADVANCED ELEMENTARY CERTIFICATE

Students who graduate from a four-year teacher-education curriculum leading to a baccalaureate degree and who have completed the pattern of work outlined under the "General Requirements" section above, and specified below will, upon recommendation of their college, be eligible to receive the advanced elementary certificate.

The holder of an advanced elementary certificate is entitled to teach in the kindergarten and grades one to eight, inclusive; and, when so designated on the certificate, in the ninth grade. Candidates for the advanced elementary certificate are eligible to have the ninth grade included, provided their records meet the academic subject-matter standards for the standard secondary certificate. This elementary certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Professional Education Requirements for Advanced Elementary Certificate

1. Total Number of Credits Required in Professional Education—A total of 20 semester hours of credit in professional education, including those specified below in methods of teaching and evaluating pupil progress and in student teaching, must be completed. In addition to completing not less than the 11 semester hours of credit specified in areas dealing exclusively with preparation for elementary-school teaching, the candidate for an advanced elementary certificate must secure preparation at least in the areas marked with an asterisk in the list of common professional preparation requirements appearing in the section above under the heading, "Professional Education Required of All Candidates for Teachers' Certificates."

2. Specified Professional Preparation Required

a. Methods and Evaluation—Methods of teaching and evaluating pupil progress in one division of the elementary school field including emphasis on the teaching of the language arts (reading, language, literature, story-telling, manuscript writing and spelling); the teaching of the social studies, sciences and mathematics; the teaching of art and industrial arts; the teaching of physical education; and the teaching of music—at least 6 semester hours.

Note: Iowa law specifies that prospective elementary-school teachers shall have been prepared in "some division of the elementary-school field." The Board of Educational Examiners has designated these divisions as the kindergarten-primary division and the intermediate-upper grades division. Except as separate sections due to large enrollments are necessary, it is not required that students preparing especially in one division be taught in separate classes. However, each individual's work in methods and evaluation should be centered about

the division in which student teaching is to be done.

b. Student Teaching—Supervised student teaching in the elementary-school field in the kindergarten-primary division or the intermediate-upper grades division of the elementary-school field—at least 5 semester hours.

Note 1: Students preparing for an advanced elementary certificate and also for a special subject certificate or a special service certificate may split their work in student teaching between the elementary- and secondary-school levels, provided at least 3 semester hours of credit are completed at the elementary-school level.

Note 2: See above for a statement of the bases for the acceptance of experience in lieu of student teaching.

Specialization Requirements for Advanced Elementary Certificate

Each candidate for the advanced elementary certificate must present records emphasizing preparation in each of the following areas taken either as a part of the general education program or as separate courses:

1. Music—must include some proficiency in piano playing, elements of musical theory, and acquaintance with songs suitable for children
2. Art—graphic, plastic and constructive involving actual use of materials suitable for children
*3. Nature study
*4. Survey of physical sciences—acquaintance with rocks, weather phenomena, common physical phenomena, elementary aeronautics and soil conservation
*5. Health and nutrition
*6. Geography
7. Children's literature
*8. Social and economic history of the United States
*9. Contemporary social and economic problems
10. Detection and correction of speech defects in children
11. Physical education—to include attention to activities suitable for children (Students with physical handicaps should have modified programs.)

*The candidate may be released from course work in areas marked with an asterisk in which he is able to demonstrate competence, satisfactory to the preparing institution, equivalent to that of a student who stands at the median of a class which has been organized to develop competence in the area.

Note 1: The candidate for the advanced elementary certificate must demonstrate competence in the areas of written English, speech, reading, and arithmetic, or must take *academic* work in these areas sufficient to develop competence. The teacher-education institution is given the responsibility of testing and certifying competence in these areas, and of deciding what course work to require of each student in these areas.

Note 2: The candidate for the advanced elementary certificate must complete at least 60 semester hours of credit exclusive of work in professional education. This 60 semester hours of credit of nonprofessional education may include credits completed in the areas listed under "Specialization Requirements for Advanced Elementary Certificate" and "General Education Required of All Candidates for Teachers' Certificates."

Principles of American Government Required

Every applicant for a teacher's certificate must have completed 2 semester hours of credit which is classified as Principles of American Government.

STANDARD SECONDARY CERTIFICATE

Students who graduate from a four-year teacher-education curriculum leading to a baccalaureate degree and who have completed the pattern of work outlined under the "General Requirements" section, and specified below will, upon recommendation of their college, be eligible to receive the standard secondary certificate.

The holder of a standard secondary certificate is entitled to teach in the seventh and eighth grades and in a high school. This secondary certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Professional Education Requirements for Standard Secondary Certificate

1. Total Number of Credits Required in Professional Education—A total of 20 semester hours of credit in professional education, including those specified below in methods of teaching and evaluating pupil progress and in student teaching, must be completed. In addition to completing not less than the 11 semester hours of credit specified in areas dealing exclusively with preparation for secondary-school teaching, the candidate for a standard secondary certificate must secure preparation at least in the areas marked with an asterisk in the section above under the heading, "Professional Education Required of All Candidates for Teachers' Certificates."

2. Specified Professional Preparation Required

a. Methods and Evaluation—Methods of teaching and evaluating pupil progress in the secondary-school field including emphasis for each candidate on teaching in one or more high school subject-matter fields—at least 6 semester hours.

Note: Persons preparing for the standard secondary certificate must complete preparation in methods of teaching and evaluating pupil progress in at least one field outside the fields regarded as *special subjects* (art, industrial arts, music, and physical education) or as *special services* (librarianship and education of exceptional children).

b. Student Teaching—Supervised student teaching in the secondary-school field—at least 5 semester hours.

Note 1: Students preparing for a standard secondary certificate and also for a special subject certificate or a special service certificate may split their work in student teaching between the elementary- and secondary-school levels, provided at least 3 semester hours of credit are completed at the secondary-school level.

Note 2: See above for a statement of the bases for the acceptance of experience in lieu of student teaching.

Specialization Requirements for Standard Secondary Certificate

Each candidate for the standard secondary certificate must show 20 semester hours in one academic field with 15 semester hours in each of two addi-

tional fields or 30 semester hours in one subject-matter field and 20 semester hours in one additional field. For example: English, foreign language (Latin, French, etc.—at least 10 semester hours in each one), science, mathematics, and social studies. Courses required in general education will be accepted, where applicable, toward meeting the subject-matter pattern specified in the preceding statement.

As indicated above in this bulletin the approval standards of the Department of Public Instruction govern the preparation which holders of secondary teachers' certificates must have in order to qualify to teach in the various subject-matter areas at the high-school level. Beyond meeting the requirements in general education, professional education, and the specific subject-matter distribution specified in the above paragraph, the prospective teacher should be guided by the information appearing in a publication of the Iowa Department of Public Instruction designated as Bulletin C-3-51, "Minimum Requirements for the Personnel of Iowa Public Schools." This bulletin is revised from time to time by the Department of Public Instruction. Care should be taken to consult the latest edition of this bulletin.

Principles of American Government Required

Every applicant for a teacher's certificate must have completed 2 semester hours of credit which is classified as Principles of American Government.

ADVANCED SECONDARY CERTIFICATE

The advanced secondary certificate may be issued to any person who is eligible to a standard secondary certificate, and who, in addition to such eligibility, holds a standard master's degree.

The holder of an advanced secondary certificate is entitled to teach in the seventh and eighth grades, in a high school, and in a public junior college. This secondary certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

SPECIAL SUBJECT CERTIFICATES

Special subject certificates, requiring baccalaureate degrees, are issued for art, industrial arts, music, and physical education. These certificates entitle the holder to teach the special subject in the kindergarten and in grades one to twelve, inclusive. These special certificates are valid for five-year terms and are subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Art

1. Additional Professional Courses Required—A candidate for a special certificate for the teaching of art must present a record meeting the requirements for an advanced elementary certificate or a standard secondary certificate; and, in addition thereto, show that a total of 4 semester hours of credit have been completed in methods of teaching the designated special subject in the elementary-school field and in the secondary-school field. These 4 semester hours of credit together with the 20 required for the basic elementary or secondary certificate must make a grand total of 24. In other words the same credit may not be used twice.

2. Specialization Requirements—In addition to qualifying fully for an advanced elementary certificate or a standard secondary certificate, and completing the professional preparation specified for special teachers of art, each candidate for a special certificate for art must complete 26 semester hours of credit, distributed as follows:

a. Exploring design in a variety of two-dimensional areas (typical courses meeting this condition are: basic drawing, color and design, art essentials, or design—two dimensional—3 semester hours

b. Exploring design in a variety of three-dimensional areas (typical courses meeting this condition are: crafts, design and materials, design — three dimensional, or materials and processes)—3 semester hours

c. Preparation distributed among all of the following areas: painting, print making, ceramic pottery, advertising and display, figure drawing and modeling, and industrial arts for the elementary grades—14 semester hours

d. Electives in Art—six semester hours. It is recommended that these be chosen from two or more of the following suggested areas: weaving, advanced print making, puppetry, ceramics, stage craft, advanced painting, photography, or interior decoration

Industrial Arts

1. Additional Professional Courses Required—A candidate for a special certificate for the teaching of industrial arts must present a record meeting the requirements for an advanced elementary certificate or a standard secondary certificate; and, in addition thereto, show that a total of 4 semester hours of credit have been completed in methods of teaching the designated special subject in the elementary-school field and in the secondary-school field. These 4 semester hours of credit together with the 20 required for the basic elementary or secondary certificate must make a grand total of 24. In other words the same credit may not be used twice.

2. Specialization Requirements—In addition to qualifying fully for an advanced elementary certificate or a standard secondary certificate, and completing the professional preparation specified for special teachers of industrial arts, each candidate for a special certificate for industrial arts must complete 26 semester hours of credit, distributed as follows:

a. At least 3 semester hours in each of the following areas: auto and farm mechanics, general electricity, general metals, general woods, and graphic arts including drawing

b. 11 semester hours of additional credit either in the above courses or other credits in industrial arts or art

Music

1. Additional Professional Courses Required—A candidate for a special certificate for the teaching of music must present a record meeting the requirements for an advanced elementary certificate or a standard secondary certificate; and, in addition thereto, show that a total of 4 semester hours of credit have been completed in methods of teaching the designated special subject in the elementary-school field and in the secondary-school field. These 4 semester hours of credit together with the 20 re-

quired for the basic elementary or secondary certificate must make a grand total of 24. In other words the same credit may not be used twice.

2. Specialization Requirements—In addition to qualifying fully for an advanced elementary certificate or a standard secondary certificate, and completing the professional preparation specified for special teachers of music, each candidate for a special certificate for music must complete 26 semester hours of credit, distributed as follows:

a. Music theory and harmony (not less than 10 semester hours)

b. Conducting (not less than 2 semester hours)

c. Applied music (not less than 6 semester hours)

d. Electives in music (not less than 8 semester hours)

Physical Education

1. Additional Professional Courses Required—A candidate for a special certificate for the teaching of physical education must present a record meeting the requirements for an advanced elementary certificate or a standard secondary certificate; and, in addition thereto, show that a total of 4 semester hours of credit have been completed in methods of teaching the designated special subject in the elementary-school field and in the secondary-school field. These 4 semester hours of credit together with the 20 required for the basic elementary or secondary certificate must make a grand total of 24. In other words the same credit may not be used twice.

2. Specialization Requirements—In addition to qualifying fully for an advanced elementary certificate or a standard secondary certificate, and completing the professional preparation specified for special teachers of physical education, each candidate for a special certificate for physical education must complete 26 semester hours of credit distributed as follows:

a. 6 semester hours should be in courses covering principles, management, and direction of physical-education programs including playground activities

b. 4 semester hours in courses covering the principles of the school health program

c. 10 semester hours in courses covering methods of specialized physical education activities. These credits should be given only for class hours and not for participation on an athletic team

d. 2 semester hours in courses covering community recreation

e. 4 semester hours in electives in physical education

SPECIAL SERVICE CERTIFICATES

Special service certificates, requiring baccalaureate degrees, are issued for librarians and for teachers who work in programs involving the education of exceptional children. These certificates entitle the holder to carry on these special services in the kindergarten and in grades one to twelve, inclusive. These special certificates are valid for five-year terms and are subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Librarian

1. Additional Professional Courses Required—A candidate for a special librarian's certificate must present a record meeting the requirements for an advanced elementary certificate or a standard secondary certificate; and, in addition thereto, show that a total of 6 semester hours of credit have been completed in librarianship techniques appropriate for servicing the elementary- and also the secondary-school instructional program. These 6 semester hours of credit together with the 20 required for the basic elementary or secondary certificate must make a grand total of 26. In other words the same credit may not be used twice.

2. Specialization Requirements—In addition to qualifying fully for an advanced elementary certificate or a standard secondary certificate, and completing the professional preparation specified for applicants for librarians' certificates each candidate for a special librarian's certificate must complete college credits distributed as follows:

a. Candidates for three-year special librarian certificate—6 semester hours in library training

b. Candidates for five-year special librarian certificate—24 semester hours in library training

Education of Exceptional Children (Special Education)

1. Additional Professional Courses Required—A candidate for a special certificate for the teaching of exceptional children must present a record meeting the requirements for an advanced elementary certificate or a standard secondary certificate; and in addition thereto, show that a combination of 6 semester hours of credit have been completed in methods of teaching exceptional children in the elementary-school field and also in the secondary-school field with emphasis on at least one of the following areas:

a. Children who are maladjusted whether mentally-gifted or handicapped 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

These 6 semester hours of credit together with the 20 required for the basic elementary or secondary certificate must make a grand total of 26. In other words the same credit may not be used twice.

2. Specialization Requirements—In addition to qualifying fully for an advanced elementary certificate or a standard secondary certificate, and completing the professional preparation specified for teachers of exceptional children, each candidate for a special certificate for the education of exceptional children, must complete 24 semester hours of credit, including clinical experience, for each area of special education to be endorsed on the certificate.

Specific designations of the courses in the various areas in the field of the education of exceptional children listed above have not been adopted by the Board of Educational Examiners except for speech correction. Until such time as specific designations have been adopted by the Board of Educational Examiners, the judgment with respect to specific designations of the approved institution recom-

mending that a certificate in any of these other areas be issued will be accepted.

The designations in the field of speech correction which have been adopted are as follows:

a. Fundamentals of speech, principles of speech, or public speaking—3 semester hours

b. Voice and phonetics—3 semester hours

c. The general area represented by such course titles as psychology of adjustment, mental hygiene, child psychology, adolescent, developmental or genetic psychology, general semantics, or psychology of personality—3 semester hours

d. Speech pathology and clinical practice—8 semester hours. This course work shall include a survey of varieties of speech, voice and language disorders, their symptoms, causes and principles of retraining.

e. Related electives, to be selected in consideration of individual student needs and objectives—7 semester hours

f. A minimum of 200 clock hours of supervised clinical practice in the area of functional articulatory defects and related problems. These 200 clock hours may include case conferences and staffing, clinical observations, testing of speech and hearing, and remedial case work, including activities of these types undertaken in methods courses taken to meet requirements for an advanced elementary certificate or a standard secondary certificate.

PART 3

REQUIREMENTS FOR TEACHERS' CERTIFICATES ISSUED ON LESS THAN COLLEGE DEGREES

Standard Elementary Certificate
Limited Elementary Certificate
Special Five-Year Certificate for Public School Health Nursing
Special Three-Year Certificate for Vocational Subjects

STANDARD ELEMENTARY CERTIFICATE

1. Diploma or Official Statement Required

Iowa law specifies that each applicant for a standard elementary certificate shall be the holder of a diploma or official statement from an accredited college certifying to the completion of a two-year course including specific professional preparation for teaching in some division of the elementary-school field as specified by the Board of Educational Examiners. The Board of Educational Examiners has designated these divisions as the kindergarten-primary division and the intermediate-upper grades division.

2. Professional Education

The professional work for the kindergarten-primary grades and for the intermediate-upper grades shall consist of at least 22 semester hours. At least 5 semester hours of the professional work shall be in supervised student teaching all at one or the other of these grade levels. A wide variety of course titles and organizations will be acceptable, provided descriptions of content filed by the *approved* institution granting the diploma certifying to the completion of a two-year elementary teacher-education curriculum show that reasonably adequate attention has been given to each of the following areas:

a. Orientation to teaching
b. Trends in modern education
c. The teacher's relationship to the community
d. Professional organizations and ethics, and in-service growth in teaching skill
e. Child growth and development with emphasis on the study of children and adolescents as *pupils* in the school
f. The psychology of learning as applied to learning activities under the guidance of the school
g. The keeping of records, the making of reports, and the routine management of the school
h. Methods of teaching and evaluating pupil progress (with emphasis on the level—kindergarten-primary and intermediate-upper—where student teaching is to be done) with specific preparation in the teaching of the language arts—reading, language, literature, story-telling, manuscript writing, and spelling; the teaching of the social studies, science, and mathematics; the teaching of art and industrial arts; the teaching of physical education; and the teaching of music.

3. Academic Preparation

Group I

The prospective teacher must demonstrate competence[1] in the areas of written English, speech, reading, and arithmetic, or must take *academic* work in these areas sufficient to develop competence. Not more than 10 semester hours of credit shall be allowed for this work.

Group II

Courses in the following fields, giving credit in *semester hours* as indicated at the right, shall be required—it being understood that a student who is able to demonstrate competence in any area may be released from that requirement and permitted to substitute other college work in *academic* subjects giving equivalent credit in semester hours:

	Kindergarten and Primary Sem. Hrs.	Intermediate and Upper Grades Sem. Hrs.
a. Music—must include some proficiency in piano playing, elements of music theory, and acquaintance with songs suitable for children	3	3
b. Art—graphic, plastic, and constructive	2	2
c. Nature study	3	3
d. Survey of physical sciences—acquaintance with rocks, weather phenomena, common physical phenomena, elementary aeronautics, and soil conservation	3	3
e. Health and nutrition	2	2
f. Geography	2	3
g. American government	2	2
h. Social and economic history of the United States	3	3
i. Contemporary social and economic problems	2	3

[1]Demonstrated competence in both groups of academic subject areas outlined above to be adequate for releasing a student from a requirement must be equivalent to that of a student who stands at the median of a class which has pursued the subject.

j. Literature suitable for grade level	2	2
k. Detection and correction of speech defects in children	2	2
l. Physical education—to include attention to activities suitable for children. This work is to be offered as credit to be counted toward graduation. (Students with physical handicaps should have modified programs)	3	3
m. Electives to make, with the credits in professional courses, a total of at least 63 semester hours may be chosen from courses in any of the academic fields		

4. Certificate may be issued to include ninth grade if the preparation meets the specialization requirements for the standard secondary certificate — 20 semester hours in one subject-matter field, with at least 15 semester hours in each of two additional fields; or 30 semester hours in one subject-matter field, and 20 semester hours in one additional field.

LIMITED ELEMENTARY CERTIFICATE[1]

On and after September 1, 1950, and up to August 31, 1952—45 semester hours of college credit completed in an institution or institutions approved by the Board of Educational Examiners.

The 45 semester hours of college credit required for the limited elementary certificate shall be selected from courses required for the standard elementary certificate. At least 10 semester hours of this total shall be completed in the field of elementary-school professional education, including at least 3 semester hours in elementary-school methods. At least 28 semester hours shall be completed in academic subjects, including at least 2 semester hours in Principles of American Government. The remaining 7 semester hours shall be completed either in the professional or academic field or distributed between both fields.

SPECIAL FIVE-YEAR CERTIFICATE FOR PUBLIC SCHOOL HEALTH NURSING

1. Professional Preparation—Three years' course in approved school of nursing which has a daily average of fifty patients, and meets the standards of the Iowa State Board of Nurse Examiners and the National Organization of Public Health Nursing

2. Registration under the state law

3. The successful completion of a course of not less than one year in public health education, preferably with school nursing as a major, taken in an approved school of public health nursing. Required courses are listed below:

a. Prescribed Units—12 points

Principles of Public Health Nursing	60 hours	4 points
Sociology	30 hours	2 points
Social Case Work	30 hours	2 points
Educational Psychology	30 hours	2 points
Teaching Methods	30 hours	2 points

[1]Records of college credit completed in past years will be accepted toward meeting the requirements for limited elementary certificates, provided the applicant has completed 6 semester hours of college credit within the five-year period immediately preceding date of application.

b. Electives—12 points

Objectives in child welfare, social psychology, community problems, medical social service, and various other similar courses

c. Field Work—6 points

This is given only in established community organizations which provide adequate personnel and supervision, and a sufficient volume and variety of service. Not less than four months or its equivalent is required.

4. Principles of American Government—2 semester hours

5. Valid for teaching hygiene and allied subjects in addition to serving as public school health nurse

SPECIAL THREE-YEAR CERTIFICATE FOR VOCATIONAL SUBJECTS

1. Basis—recommendation of the Board for Vocational Education

2. Principles of American Government—2 semester hours

3. Field—teaching the special subjects in Smith-Hughes classes in high school

PART 4

REQUIREMENTS FOR ADMINISTRATIVE AND SUPERVISORY CERTIFICATES

(Effective after August 31, 1952)

Elementary Principal's Certificate
Secondary Principal's Certificate
Elementary Supervisor's Certificate
Supervisors of Special Subjects
Supervisors of Special Education (Education of Exceptional Children)
Superintendent's Certificate

Administrative and supervisory certificates are in all cases based on certificates requiring the completion of teacher-education curricula leading to baccalaureate degrees plus additional specialized preparation. Further, every applicant for an administrative or supervisory certificate must have had successful teaching experience as specified herein.

ELEMENTARY PRINCIPAL'S CERTIFICATE

The holder of an elementary principal's certificate is entitled to serve as principal or teacher in an elementary school, and, when so designated on the certificate, in a junior high school. This certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Professional and Academic Preparation

1. Eligibility for advanced elementary certificate

2. 20 semester hours' graduate credit distributed among all of the following areas except that the officials of the recommending institution may exempt a candidate from one or more of these areas in which competence is demonstrated to the satisfaction of these officials and authorize the completion of an equal number of semester hours of graduate credit in related areas:

a. Elementary-school administration

b. Preparation selected from the following:

(1) School-community relations
(2) Employed personnel services
(3) Pupil personnel services

c. Survey of the curricular and instructional methods concerned with the major subjects of instruction in elementary schools

d. Observation of elementary-school instruction and activities

e. Curricular and instructional methods concerned with "areas-of-living education." Illustrations of these areas of education are conservation education, consumer education, home- and family-living education, and safety education.

f. Preparation selected from the fields of child growth and development, educational psychology, guidance, and the education of exceptional children

3. Administrative experiences under supervision of the recommending institution either with or without credit; or equivalent experiences as judged by the recommending institution

Experience

Two years of successful teaching experience in the elementary-school field

Institutional Recommendation

Each applicant for the elementary principal's certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

Conditions for Including Junior High School on Certificate

This certificate is issued to include junior high school if the preparation meets the specialization requirements for the standard secondary certificate. Otherwise the certificate is issued only for kindergarten, and grades one to eight, inclusive.

SECONDARY PRINCIPAL'S CERTIFICATE

The holder of a secondary principal's certificate is entitled to serve as principal or teacher in a high school. This certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Professional and Academic Preparation

1. Eligibility for a standard secondary certificate

2. 20 semester hours' graduate credit distributed among all of the following areas except that the officials of the recommending institution may exempt a candidate from one or more of these areas in which competence is demonstrated to the satisfaction of these officials and authorize the completion of an equal number of semester hours of graduate credit in related areas:

a. Secondary-school administration

b. Preparation selected from the following:

(1) School-community relations

(2) Employed personnel services

(3) Pupil personnel services

c. Survey of the curricular and instructional methods concerned with the major subjects of instruction in secondary schools

d. Observation of secondary-school instruction and activities

e. Curricular and instructional methods concerned with "areas-of-living education." Illustrations of these areas of education are conservation education, consumer education, home- and family-living education, and safety education.

f. Preparation selected from the fields of child growth and development, educational psychology, guidance, and the education of exceptional children

3. Administrative experiences under supervision of the recommending institution either with or without credit; or equivalent experiences as judged by the recommending institution

Experience

Two years of successful teaching experience in the secondary-school field

Institutional Recommendation

Each applicant for the secondary principal's certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

ELEMENTARY SUPERVISOR'S CERTIFICATE

The holder of an elementary supervisor's certificate is entitled to serve as a supervisor or teacher in the elementary-school field. This certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Professional and Academic Preparation

1. Eligibility for an advanced elementary certificate.

2. 20 semester hours' graduate credit in elementary-school professional education, including at least 6 semester hours in elementary-school administration and elementary-school supervision or curriculum. Special emphasis should be given to the problems of supervising particular subject areas. These credits are to be in addition to the professional credits required for the advanced elementary certificate.

3. Supervisory experiences under supervision of institution offering additional preparation, either with or without credit.

Experience

Four years of successful teaching experience

Institutional Recommendation

Each applicant for the elementary supervisor's certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

SUPERVISORS OF SPECIAL SUBJECTS

The holder of a supervisor's certificate for a special subject is entitled to teach and supervise instruction in the designated special subject in the elementary- and secondary-school fields. This certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Art

1. Professional and Academic Preparation—Eligibility for the special art certificate; and completion of 9 additional semester hours' graduate credit in secondary-school supervision or curriculum, elementary-school supervision or curriculum, and supervision of art.

2. Experience—Four years of successful teaching experience.

3. Institutional Recommendation—Each applicant for the supervisor of art certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

Industrial Arts

1. Professional and Academic Preparation—Eligibility for the special industrial arts certificate; and completion of 9 additional semester hours' graduate credit in secondary-school supervision or curriculum, elementary-school supervision or curriculum, and supervision of industrial arts.

2. Experience—Four years of successful teaching experience.

3. Institutional Recommendation—Each applicant for the supervisor of industrial arts certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

Music

1. Professional and Academic Preparation—Eligibility for the special music certificate; and completion of 9 additional semester hours' graduate credit in secondary-school supervision or curriculum, elementary-school supervision or curriculum, and supervision of music.

2. Experience—Four years of successful teaching experience.

3. Institutional Recommendation—Each applicant for the supervisor of music certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

Physical Education

1. Professional and Academic Preparation—Eligibility for the special physical education certificate; and completion of 9 additional semester hours' graduate credit in secondary-school supervision or curriculum, elementary-school supervision or curriculum, and supervision of physical education.

2. Experience—Four years of successful teaching experience.

3. Institutional Recommendation—Each applicant for the supervisor of physical education certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

Other Special Subjects Not Listed Above

1. Professional and Academic Preparation—Eligibility for the advanced elementary certificate or the standard secondary certificate; and the completion of 9 additional semester hours' graduate credit in secondary-school supervision or curriculum, elementary-school supervision or curriculum, and supervision of the special subject, and a collegiate major in the special subject.

2. Experience—Four years of successful teaching experience.

3. Institutional Recommendation—Each applicant for the supervisor of special subjects certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

SUPERVISORS OF SPECIAL EDUCATION
(EDUCATION OF EXCEPTIONAL CHILDREN)

The holder of a supervisor's certificate for the education of exceptional children is entitled to serve as a supervisor of a program for the education of exceptional children in the elementary- and secondary-school fields and to teach in the elementary- and secondary-school fields in the area or areas of special education endorsed on the certificate. This certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

Professional and Academic Preparation

1. Eligibility for a special certificate for teaching exceptional children.

2. 9 additional semester hours' graduate credit in secondary-school supervision or curriculum, elementary-school supervision or curriculum, and supervision of special education.

Experience

Four years of successful teaching experience.

Institutional Recommendation

Each applicant for the supervisor of special education certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

SUPERINTENDENT'S CERTIFICATE

The holder of a superintendent's certificate is entitled to serve as county superintendent, or as superintendent, principal, or teacher in any elementary or secondary school. This certificate is valid for a five-year term and is subject to renewal or reinstatement under the conditions set forth in Part 6 of this bulletin.

1. STANDARD PREPARATION

Professional and Academic Preparation

1. Eligibility for an advanced elementary certificate or a standard secondary certificate.

2. Master's Degree—Master's degree with not less than 20 semester hours' graduate credit in education. Said graduate work in education to include not less than 15 semester hours' credit distributed among all of the following areas:

a. General school administration[1]
b. Secondary-school administration
c. Electives in secondary-school education
d. Elementary-school administration
e. Electives in elementary-school education

3. Administrative experiences under supervision of the recommending institution either with or without credit; or equivalent experiences as judged by the recommending institution.

Experience

Four years of successful teaching experience.

Institutional Recommendation

Each applicant for the superintendent's certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

[1]Institutions approved by the Board of Educational Examiners for offering work leading to the superintendent's certificate are expected to include units in school accounting in the course in general school administration or require applicants to have completed, in lieu thereof, a course in school finance.

2. ADVANCED PREPARATION

Professional and Academic Preparation

1. Eligibility for an advanced elementary certificate or a standard secondary certificate

2. Master's Degree with 30 additional Semester Hours of Graduate Credit—The graduate preparation must total 50 semester hours distributed among all of the following areas except that the officials of the recommending institution may exempt a candidate from one or more of these areas in which competence is demonstrated to the satisfaction of these officials and authorize the completion of an equal number of semester hours of graduate credit in related areas:

a. Technical administration, including attention to elementary-school administration, secondary-school administration, adult educational administration, school finance, school plant, school-community relations, employed personnel services, pupil personnel services, and school-governmental relations.

b. Curriculum and instructional methods concerned with elementary-school subjects, including a survey of the major subjects of instruction in elementary schools.

c. Curriculum and instructional methods concerned with secondary-school subjects, including a survey of the major subjects of instruction in secondary schools.

d. Curriculum and instructional methods concerned with "areas-of-living education." Illustrations of these areas of education are conservation education, consumer education, home- and family-living education, and safety education.

e. Preparation selected from the fields of child growth and development, educational psychology, guidance, and the education of exceptional children.

f. Preparation in "background disciplines" selected from the fields of statistics and techniques of research, history of education, philosophy of education, and educational sociology.

3. Administrative experiences under supervision of the recommending institution either with or without credit; or equivalent experiences as judged by the recommending institution.

Experience

Four years of successful teaching experience.

Institutional Recommendation

Each applicant for the superintendent's certificate must be recommended by designated officials of the institution where the specialized preparation for the certificate was completed.

PART 5

SUBSTITUTE TEACHER'S CERTIFICATE

Applicant must have held a regular Iowa certificate[1] recognized by the Department of Public Instruction as valid for the position in which substitute teaching is to be done.

Applicant must show subjects or grades previously taught under the approval of the Department of Public Instruction, and file official transcript of college credits.

A substitute teacher's certificate will show the subjects or grades to which the holder must limit his work. In determining the subjects or grades to be listed, the previous certificate or certificates held, the college credits completed at or since time of last experience on such certificate or certificates, and such approval as may have been granted at some time by the Department of Public Instruction will be considered.

A substitute teacher's certificate authorizes the holder to teach as a part-time or full-time teacher for not to exceed ninety (90) full days in any one academic year. Teachers who violate this requirement will not be eligible for a renewal of their substitute teachers' certificates.

All substitute certificates issued or renewed as of July 1, 1952 or later will carry the following limitation:

A substitute teacher's certificate shall be valid only for those positions for which a regularly contracted teacher actually began but did not finish the school year.

PART 6

REQUIREMENTS FOR RENEWAL OF CERTIFICATES, OR REINSTATEMENT OF LAPSED CERTIFICATES

(Effective for all certificates renewed or reinstated after December 31, 1952)

General Information and Regulations

Term Renewal Requirements and Requirements for Reinstatement

Life Renewal Requirements

Holders of teachers' certificates desiring to qualify for their renewal or reinstatement should read carefully the entire section entitled "General Information and Regulations" because this section gives information which applies to everyone.

The specific requirements for the renewal or reinstatement of various types of certificates are given in later sections.

GENERAL INFORMATION AND REGULATIONS

Application Forms for Renewal or Reinstatement

Application forms for renewal or reinstatement of certificates may be secured by writing to the Board of Educational Examiners, Des Moines 19.

Fees

The fee for the term renewal or reinstatement of a certificate is $2.00; for a life renewal, $5.00. Fees should be sent to the board by bank draft or money order payable to the Superintendent of Public Instruction.

Renewal and Reinstatement Requirements Subject to Change

Renewal and reinstatement 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 Board of Educational Examiners, 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.

[1]Emergency certificates are not regular certificates.

Deadline for Filing Application for Renewal of Current Certificate for Term

A certificate will be renewed for term in accordance with the requirements for such renewal specified herein, provided that the requirements hereinafter outlined are met; and, provided also, that these requirements *have been met* and the application for the renewal is postmarked by midnight on or before the date of expiration as specified on the certificate offered for renewal, or the 31st day of August of the calendar year during which the certificate expires, whichever is later. The application and fee may be filed as early as twelve months prior to expiration date. It is suggested that each teacher use as a reminder, his birthday immediately preceding the date on which his certificate will expire.

Reinstatement of Lapsed Certificate for Term

A certificate shall be considered as having *lapsed* and subject to reinstatement for term only in accordance with the requirements for reinstatement hereinafter specified if any one of the following facts apply:

1. The application for renewal was not submitted until after the deadline specified for filing applications.

2. Any one of the requirements specified for certificate renewal shall not have been met on or before the deadline specified.

Physical Competence and Moral Fitness

Such evidence as the board may require showing continued physical and mental health, and moral fitness sufficient for work in the schools must be presented.

Professional Spirit—Evidence Required

A person renewing a certificate is legally required to present such evidence as the Board of Educational Examiners may require showing *professional spirit.*

The board has defined the evidences of *professional spirit* as follows:

1. Completion of additional college credits as specified since the date of issuance of certificate being offered for renewal or reinstatement.

2. Adherence to the Code of Ethics for Teachers as adopted by the National Education Association and the Iowa State Education Association and printed in the appendix of this bulletin. (Flagrant violations of one or more articles of this code, especially of Article III, Sections 6, 7, 8, and 9, shall be considered as lack of evidence of *professional spirit.*)

3. Attendance at and co-operative participation in institutes and teachers' meetings called by school officials.

4. Assumption of responsibility for keeping one's own teacher's certificate in force and registered as required by law.

5. Refusal to accept a position for which one is not qualified either from standpoint of certification requirements or approval standards of the Department of Public Instruction.

6. Refusal to aid and abet in any manner the continuance in service of any teacher known to be ineligible for a teacher's certificate.

Policy When Applicant for Certificate Renewal Is Not Recommended by Employing Officials

When the evaluations submitted by officials of a school where a teacher has been employed during the term or any certificate being offered for renewal, or when facts otherwise collected, raise sufficient doubt relative to that person's fitness for teaching to warrant the failure to approve the application, at least until such time as an affirmative decision has been made at a meeting of the Board of Educational Examiners, the said teacher shall be notified to this effect by registered mail. The teacher involved shall then have 30 secular days following the date of the delivery of the letter within which to file a request for an appearance before the board for the purpose of presenting any evidence desired showing why the certificate should be renewed.

TERM RENEWAL REQUIREMENTS AND REQUIREMENTS FOR REINSTATEMENT

Note 1: Credits earned for the renewal or reinstatement of certificates must be completed in an institution approved by the Board of Educational Examiners. Teachers with 60 or more semester hours of credit on the date of registration for courses to be used for certificate renewal or reinstatement must earn the credits in an approved *senior* college.

Note 2: 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 Board of Educational Examiners.

Note 3: 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.

Note 4: Not more than one-half of the credits presented for the renewal or reinstatement of certificates may be completed through correspondence study. See above for additional information concerning standards for correspondence study.

Certificates Issued on College Degrees, or in Exchange for Old-Type Certificates Which Were Based on College Degrees

1. Names of Certificates Involved
   a. Advanced Elementary Certificates
   b. Standard Secondary Certificates[1]
   c. Advanced Secondary Certificates
   d. Special Certificates

2. General Requirements—Every person renewing or reinstating a certificate based on a college degree must present, where required, college credits related to the increase in competence to do the type of teaching service covered by the certificate being offered for renewal. These credits may fit any one or more of the following conditions:

a. Further preparation, at graduate level, in one of the teaching areas accepted by Board of

[1]Standard secondary certificates issued in exchange for old-type certificates based on less than college degrees are subject to renewal or reinstatement under the same conditions as standard secondary certificates based on college degrees.

Educational Examiners at time of issuance of original certificate

b. Further preparation, either at undergraduate or graduate level, in areas designed to qualify the applicant for teaching fields additional to those originally accepted by the board or later approved by the Department of Public Instruction.

c. Further preparation, either at undergraduate or graduate level, in *professional* education — elementary, secondary or both—related to the teaching service authorized by the certificate being offered for renewal or reinstatement

3. 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 totalling at least 8 months; and, in addition thereto, 6 semester hours of credit earned since the date of issuance of the certificate; provided that a person with both five years (40 months) of successful teaching experience and 30 semester hours of credit beyond the baccalaureate degree may omit the college credit requirement and file only the required evidence of experience during the term of the certificate

In lieu of the above experience and credit: 9 semester hours of additional college credit earned prior to the date of expiration of the certificate, together with evidence showing that any teaching experience had during the last term of the certificate was successful

4. Reinstatement Requirements (See definition of reinstatement.)—Fifteen semester hours of credit earned within the five-year period immediately preceding the date of application for reinstatement together with evidence showing that any teaching experience had during the last term of the certificate was successful, and recommendation of the teacher-education institution where the work was taken

Certificates Issued on Less Than College Degrees, or in Exchange for Old-Type Certificates Which Were Based on Less Than College Degrees

1. Names of Certificates Involved
   a. High School Normal Training Certificates
   b. Uniform County Certificates
   c. Standard Elementary Certificates
   d. Special Certificates
   e. Limited Elementary Certificates (subject only to one renewal for a three-year term and not subject to reinstatement even for said three-year term after having been lapsed for more than three years. On and after December 31, 1952, lapsed limited elementary certificates will not be subject to reinstatement.)

2. General Requirements—Every person renewing or reinstating a certificate based on less than a college degree must present a statement signed by the registrar of the institution where the credit was completed showing the following facts:

a. That all credit from other colleges has been received and evaluated in terms of the requirements for the completion of the curriculum leading to a higher-level certificate

b. That the credits being offered in support of the application for renewal or reinstatement count toward the completion of this curriculum

3. 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 totalling at least 8 months; and, in addition thereto, 9 semester hours of credit earned since the date of issuance of the certificate; provided that a person with both five years (40 months) of successful teaching experience and 30 semester hours of credit beyond the baccalaureate degree may omit the college credit requirement and file only the required evidence of experience during the term of the certificate

In lieu of the above experience and credit: 15 semester hours of additional college credit earned prior to the date of expiration of the certificate, together with evidence showing that any teaching experience had during the last term of the certificate was successful, and recommendation of the teacher-education institution where credit was taken

4. Reinstatement Requirements (See definition of reinstatement.)—Fifteen semester hours of credit earned within the five-year period immediately preceding the date of application for reinstatement, together with evidence showing that any teaching experience had during last term of certificate was successful, and recommendation of the teacher-education institution where credit was taken; provided that, in the case of high school normal training certificates, uniform county certificates, and limited elementary certificates, no credit completed prior to the date of issuance of the certificate being offered for renewal will be accepted.

Administrative and Supervisory Certificates[1]

1. Superintendent's Certificate

a. Renewal Requirements — Successful experience in administration, supervision or teaching during the term of the certificate as judged by analysis of evidence filed concerning all such experience, but totalling at least 8 months; and, in addition thereto, 6 semester hours of additional graduate credit in school administration and supervision or curriculum and related areas earned during the term of the certificate; provided that a person holding the master's degree may omit the graduate credit requirement and file only the required evidence of experience during the term of the certificate

In lieu of the above experience and credit: 9 semester hours of additional graduate credit in school administration and supervision or curriculum and related areas earned prior to the date of expiration of the certificate, together with evidence showing that any experience in administration, supervision, or teaching had during the last term of the certificate was successful.

b. Reinstatement Requirements—Fifteen semester hours of graduate credit in school administration and supervision or curriculum and related areas earned within the five-year period immediately preceding the date of application for reinstatement together with evidence showing that any experience in administration, supervision, or teach-

[1]Holders of administrative and supervisory certificates issued in exchange for old-type certificates based on less than college degrees, who may therefore be ineligible to receive graduate credit, may complete courses of the type indicated while registered at a standard graduate school as "unclassified students" or they may complete undergraduate courses leading toward a college degree.

ing had during the term of the certificate was successful, and recommendation of the institution where such additional graduate work was taken

2. Principals' Certificates

a. Elementary Principal's Certificate

(1) Renewal Requirements—Successful experience judged by analysis of evidence filed concerning all such experience, but totalling at least 8 months; and, in addition thereto, 6 semester hours of additional graduate credit in elementary-school administration and supervision or curriculum and related areas earned during the term of the certificate; provided that a person with 30 semester hours of graduate credit in elementary-school administration and supervision or curriculum, and related areas beyond the baccalaureate degree may omit the graduate credit requirement and file only the required evidence of experience during the term of the certificate

In lieu of the above experience and credit: 9 semester hours of additional graduate credit in elementary-school administration and supervision or curriculum and related areas earned prior to the date of expiration of the certificate, together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful

(2) Reinstatement Requirements — Fifteen semester hours of graduate credit in elementary-school administration and supervision or curriculum and related areas earned within the five-year period immediately preceding the date of application for reinstatement together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful, and recommendation of the institution where such additional graduate work was taken

b. Secondary Principal's Certificate

(1) Renewal Requirements—Successful experience in administration, supervision or teaching during the term of the certificate as judged by analysis of evidence filed concerning all such experience, but totalling at least 8 months; and, in addition thereto, 6 semester hours of additional graduate credit in secondary-school administration and supervision or curriculum and related areas earned during the term of the certificate; provided that a person with 30 semester hours of graduate credit in secondary-school administration and supervision or curriculum and related areas beyond the baccalaureate degree may omit the graduate credit requirement and file only the required evidence of experience during the term of the certificate

In lieu of the above experience and credit: 9 semester hours of additional graduate credit in secondary-school administration and supervision or curriculum and related areas earned prior to the date of expiration of the certificate, together with evidence showing that any experience in administration, supervision, or teaching had during the last term of the certificate was successful

(2) Reinstatement Requirements—Fifteen semester hours of graduate credit in secondary-school administration and supervision or curriculum and related areas earned within the five-year period immediately preceding the date of application for reinstatement, together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful, and recommendation of the institution where such additional graduate work was taken

3. Supervisors' Certificates

a. Elementary Supervisor's Certificate

(1) Renewal Requirements—Successful experience judged by analysis of evidence filed concerning all such experience, but totalling at least 8 months; and, in addition thereto, 6 semester hours of additional graduate credit in elementary-school administration and supervision or curriculum and related areas earned during the term of the certificate; provided that a person with 30 semester hours of graduate credit in elementary-school administration and supervision or curriculum and related areas beyond the baccalaureate degree may omit the graduate credit requirement and file only the required evidence of experience during the term of the certificate

In lieu of the above experience and credit: 9 semester hours of additional graduate credit in elementary-school administration and supervision or curriculum and related areas earned prior to the date of expiration of the certificate, together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful

(2) Reinstatement Requirements—Fifteen semester hours of graduate credit in elementary-school administration and supervision or curriculum and related areas earned within the five-year period immediately preceding the date of application for reinstatement together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful, and recommendation of the institution where such additional graduate work was taken

b. Supervisor's Certificate for Special Subjects

(1) Renewal Requirements—Successful experience in administration, supervision, or teaching during the term of the certificate as judged by analysis of evidence filed concerning all such experience, but totalling at least 8 months; and, in addition thereto, 6 semester hours of additional graduate credit in the special subject itself or in the supervision thereof earned during the term of the certificate; provided that a person with 30 semester hours of graduate credit in elementary- or secondary-school supervision or curriculum and supervision of the special subject named on the certificate and further academic preparation in the subject itself beyond the baccalaureate degree may omit the graduate credit requirement and file only the required evidence of experience during the term of the certificate

In lieu of the above experience and credit: 9 semester hours of additional graduate credit as outlined in the preceding paragraph earned prior to the date of expiration of the certificate, together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful

(2) Reinstatement Requirements—Fifteen semester hours of graduate credit in elementary- or secondary-school supervision or curriculum and supervision of the special subject named on the certificate, and further academic preparation in the subject earned within the five-year period immediately preceding the date of application for re-

instatement together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful, and recommendation of the institution where such additional graduate work was taken

c. Supervisor's Certificate for Special Education (Education of Exceptional Children)

(1) Renewal Requirements — Successful experience in administration, supervision, or teaching during the term of the certificate as judged by analysis of evidence filed concerning all such experience, but totalling at least 8 months; and, in addition thereto, 6 semester hours of additional graduate credit in the same or an additional area of special education or in the supervision thereof earned during the term of the certificate; provided that a person with 30 semester hours of graduate credit in elementary- or secondary-school supervision or curriculum and supervision of special education, and further preparation in the special service endorsed on the certificate or in an additional area of special education beyond the baccalaureate degree may omit the graduate credit requirement and file only the required evidence of experience during the term of the certificate

In lieu of the above experience and credit: 9 semester hours of additional graduate credit as outlined in the preceding paragraph earned prior to the date of expiration of the certificate, together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful

(2) Reinstatement Requirements—Fifteen semester hours of graduate credit in elementary- or secondary-school supervision or curriculum and supervision of special education, and further preparation in the special service endorsed on the certificate or in an additional area of special education earned within the five-year period immediately preceding the date of application for reinstatement together with evidence showing that any experience in administration, supervision, or teaching had during the term of the certificate was successful, and recommendation of the institution where such additional graduate work was taken

Requirements for Renewal of Substitute Teacher's Certificate

1. Evidence showing that any teaching experience had during the term of the certificate was successful

2. 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

LIFE RENEWAL REQUIREMENTS

(Note: Any five-year certificate subject to life renewal may be renewed for life on date of expiration by meeting the requirements prescribed herein. Certificates that have expired cannot be renewed for life.[1] Any five-year certificate, subject to life renewal and *in force* as of December 31, 1952, may be renewed for life on date of expiration by meeting the old requirements set forth in Bulletin No. 7 (C-2-49), "Certification of Teachers.")

All Five-Year Certificates Exclusive of Administrative and Supervisory Certificates

1. Experience—Five years' successful teaching experience, two of which must have occurred during the term of the certificate offered for life renewal, such two years of experience having been in a position of the type authorized by the certificate being presented for life renewal, provided that evidence showing the success of all experience had by the applicant may be required

2. Professional Preparation, Spirit, and In-Service Growth

a. Preparation Beyond Baccalaureate Degree—Thirty semester hours of preparation in addition to a baccalaureate degree completed in an institution approved by the Board of Educational Examiners, provided such preparation meets at least one of the three general requirements.

b. Professional Spirit—Evidence showing a high level of professional spirit

c. Professional Growth in Service — Evidence showing steady growth in teaching competence during period of experience and promise of continued growth without external requirements

All Five-Year Administrative and Supervisory Certificates

1. Superintendent's Certificate

a. Experience — Five years' successful experience, two of which must have occurred during the term of the certificate offered for life renewal, such two years of experience having been as school superintendent, provided that evidence showing the success of all experience had by the applicant may be required

b. Professional Preparation, Spirit, Growth in Service

(1) Master's Degree Required—Master's degree granted by an institution approved by the Board of Educational Examiners

(2) Professional Spirit—Evidence showing a high level of professional spirit

(3) Professional Growth in Service — Evidence showing steady growth in administrative competence during period of experience as superintendent and promise of continued growth without external requirements

2. Principals' Certificates

a. Elementary Principal's Certificate

(1) Experience—Five years' successful experience, two of which must have occurred during the term of the certificate offered for life renewal, such two years of experience having been as an elementary school principal, provided that evidence showing the success of all experience had by the applicant may be required

(2) Professional Preparation, Spirit, Growth in Service

(a) Preparation Beyond Baccalaureate Degree—30 semester hours of graduate credit in addition to a baccalaureate degree completed in an institution approved by the Board of Educational Examiners, provided such preparation meets the

[1]The Board of Educational Examiners has established a grace period of 4½ months following the date on which a five-year term certificate legally expires within which applications for life renewal will be accepted.

pattern of courses specified for renewal or reinstatement of an elementary principal's certificate

(b) Professional Spirit—Evidence showing a high level of professional spirit

(c) Professional Growth in Service—Evidence showing steady growth in administrative competence during period of experience as elementary-school principal and promise of continued growth without external requirements

b. Secondary Principal's Certificate

(1) Experience—Five years' successful experience, two of which must have occurred during the term of the certificate offered for life renewal, such two years of experience having been as a secondary-school principal, provided that evidence showing the success of all experience had by the applicant may be required

(2) Professional Preparation, Spirit, Growth in Service

(a) Preparation Beyond Baccalaureate Degree—30 semester hours of graduate credit in addition to a baccalaureate degree completed in an institution approved by the Board of Educational Examiners, provided such preparation meets the pattern for the renewal or reinstatement of a secondary principal's certificate

(b) Professional Spirit—Evidence showing a high level of professional spirit

(c) Professional Growth in Service—Evidence showing steady growth in administrative competence during period of experience as secondary-school principal and promise of continued growth without external requirements

3. Supervisors' Certificates

a. Elementary Supervisor's Certificate

(1) Experience—Five years' successful experience, two of which must have occurred during the term of the certificate offered for life renewal, such two years of experience having been as an elementary supervisor, provided that evidence showing the success of all experience had by the applicant may be required

(2) Professional Preparation, Spirit, Growth in Service

(a) Preparation Beyond Baccalaureate Degree—30 semester hours of graduate credit in addition to a baccalaureate degree completed in an institution approved by the Board of Educational Examiners, provided such preparation meets the pattern for renewal or reinstatement of an elementary supervisor's certificate

(b) Professional Spirit—Evidence showing a high level of professional spirit

(c) Professional Growth in Service—Evidence showing steady growth in administrative competence during period of experience as an elementary supervisor and promise of continued growth without external requirements

b. Supervisor of Special Subjects or Special Education (Education of Exceptional Children)

(1) Experience—Five years' successful experience, two of which must have occurred during the term of the certificate, such two years of experience having been in the type of work authorized by the certificate being offered for life renewal, provided that evidence showing the success of all experience had by the applicant may be required

(2) Professional Preparation, Spirit, Growth in Service

(a) Preparation Beyond the Baccalaureate Degree—30 semester hours of graduate credit in addition to a baccalaureate degree completed in an institution approved by the Board of Educational Examiners, provided such preparation meets the pattern for renewal or reinstatement of a supervisor's certificate for special subjects or special education

(b) Professional Spirit—Evidence showing a high level of professional spirit

(c) Professional Growth in Service—Evidence showing steady growth in administrative competence during period of experience in the type of work authorized by the certificate being offered for life renewal and promise of continued growth without external requirements

Lapsing of Certificates Renewed for Life

1. 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 nine months in administration, supervision, or teaching. (180 days of teaching is considered the equivalent of nine months.)

2. Reinstatement of Lapsed Life Certificate for Term—A life certificate which has lapsed may be reinstated as a term certificate upon filing 9 semester hours of college credit earned in an approved institution within the five-year period immediately preceding the date of application for reinstatement. Such credit must be graduate credit in the case of lapsed administrative and supervisory certificates, except where the special exemption outlined in the footnote above applies.

APPENDIX

THE NEA AND ISEA CODE OF ETHICS FOR TEACHERS

Adopted by the NEA Representative Assembly in 1941 and by the ISEA Delegate Assembly in 1942*

Preamble—Believing that true democracy can best be achieved by a process of free public education made available to all the children of all the people; that the teachers in the United States have a large and inescapable responsibility in fashioning the ideals of children and youth; that such responsibility requires the services of men and women of high ideals, broad education, and profound human understanding; and, in order that the aims of democratic education may be realized more fully, that the welfare of the teaching profession may be promoted; and, that teachers may observe proper standards of conduct in their professional relations, the National Education Association of the United States and the Iowa State Education Association propose this code of ethics for their members.

The term "teacher" as used in this code shall include all persons directly engaged in educational work, whether in a teaching, an administrative, or a supervisory capacity.

Article I—Relations to Pupils and the Home

Section 1—It is the duty of the teacher to be just, courteous, and professional in all his relations with

**Midland Schools*, LXII (October, 1947), 18-19.

pupils. He should consider their individual differences, needs, interests, temperaments, aptitudes, and environments.

Section 2—He should refrain from tutoring pupils of his class for pay, and from referring such pupils to any member of his immediate family for tutoring.

Section 3—The professional relations of a teacher with his pupils demand the same scrupulous care that is required in the confidential relations of one teacher with another. A teacher, therefore, should not disclose any information obtained confidentially from his pupils, unless it is for the best interest of the child and the public.

Section 4—A teacher should seek to establish friendly and intelligent co-operation between home and school, ever keeping in mind the dignity of his profession and the welfare of the pupils. He should do or say nothing that would undermine the confidence and respect of his pupils for their parents. He should inform the pupils and parents regarding the importance, purposes, accomplishments, and needs of the schools.

Article II—Relations to Civic Affairs

Section 1—It is the obligation of every teacher to inculcate in his pupils an appreciation of the principles of democracy. He should direct full and free discussion of appropriate controversial issues with the expectation that comparisons, contrasts, and interpretations will lead to an understanding, appreciation, acceptance, and practice of the principles of democracy. A teacher should refrain from using his classroom privileges and prestige to promote partisan politics, sectarian religious views, or selfish propaganda of any kind.

Section 2—A teacher should recognize and perform all the duties of citizenship. He should subordinate his personal desires to the best interests of public good. He should be loyal to the school system, the state, and the nation, but should exercise his right to give constructive criticisms.

Section 3—A teacher's life should show that education makes people better citizens and better neighbors. His personal conduct should not needlessly offend the accepted pattern of behavior of the community in which he serves.

Article III—Relations to the Profession

Section 1—Each member of the teaching profession should dignify his calling on all occasions and should uphold the importance of his services to society. On the other hand he should not indulge in personal exploitation.

Section 2—A teacher should encourage able and sincere individuals to enter the teaching profession and discourage those who plan to use this profession merely as a stepping-stone to some other vocation.

Section 3—It is the duty of the teacher to maintain his own efficiency by study, by travel, and by other means which keep him abreast of the trends in education and the world in which he lives.

Section 4—Every teacher should have membership in his local, state, and national professional organizations, and should participate actively and unselfishly in them. Professional growth and personality development are the natural product of such professional activity. Teachers should avoid the promotion of organization rivalry and divisive competition which weaken the cause of education.

Section 5—While not limiting their services by reason of small salary, teachers should insist upon a salary scale commensurate with the social demands laid upon them by society. They should not knowingly underbid a rival or agree to accept a salary lower than that provided by a recognized schedule. They should not apply for positions for the sole purpose of forcing an increase in salary in their present positions; correspondingly, school officials should not refuse to give deserved salary increases to efficient employees until offers from other school authorities have forced them so to do.

Section 6—A teacher should not apply for a specific position currently held by another teacher. Unless the rules of a school system otherwise prescribe, he should file his application with the chief executive officer.

Section 7—Since qualification should be the sole determining factor in appointment and promotion, the use of pressure on school officials to secure a position or to obtain other favors is unethical.

Section 8—Testimonials regarding teachers should be truthful and confidential, and should be treated as confidential information by school authorities receiving them.

Section 9—A contract, once signed, should be faithfully adhered to until it is dissolved by mutual consent. Ample notification should be given both by school officials and teachers in case a change in position is to be made.

Section 10—Democratic procedures should be practiced by members of the teaching profession. Cooperation should be predicated upon the recognition of the worth and the dignity of individual personality. All teachers should observe the professional courtesy of transacting official business with the properly designated authority.

Section 11—School officials should encourage and nurture the professional growth of all teachers by promotion or by other appropriate methods of recognition. School officials who fail to recommend a worthy teacher for a better position outside their school system because they do not desire to lose his services are acting unethically.

Section 12—A teacher should avoid unfavorable criticism of other teachers except that formally presented to a school official for the welfare of the school. It is unethical to fail to report to the duly constituted authority any matters which are detrimental to the welfare of the school.

Section 13—Except when called upon for counsel and other assistance, a teacher should not interfere in any matter between another teacher and a pupil.

Section 14—A teacher should not act as an agent, or accept a commission, royalty, or other compensation, for books or other school materials in the selection or purchase of which he can exert influence, or concerning which he can exercise the right of decision; nor should he accept a commission or other compensation for helping another teacher to secure a position.

Article IV*—Committee on Professional Ethics

A Professional Ethics Committee consisting of five members, at least one of whom shall be a member of the Executive Board, shall be appointed by the president.

The committee shall be responsible for publicizing the Code and developing ethical standards of conduct among members of the Association. It shall promote the use of the Code in institutions for the preparation of teachers and shall from time to time offer needed recommendations for modifications.

Cases of questionable conduct on the part of members shall be referred to this committee for study. Should action in connection with any such cases be deemed desirable, the committee shall make appropriate recommendations to the Executive Board.

SECTION THREE

HANDBOOK FOR TEACHER EDUCATION INSTITUTIONS

Bulletin No. 30

Policies and Standards for Iowa Colleges and Universities Accredited for Teacher Education

FOREWORD

This handbook supersedes all previously issued circulars setting forth standards of the Board of Educational Examiners for Iowa colleges and universities accredited by it for teacher-education purposes.

As a protection to the pupils, the State of Iowa, in common with other states, provides, through its laws, that every person employed in its public schools as an administrator, supervisor or teacher must hold a certificate valid for the type of position held. It is equally important, that every such person be prepared in an institution which is properly equipped, staffed and operated to carry on a good program of teacher education. Therefore, certificates are available only to applicants who have had their preparation for teaching in institutions that are legally accredited for teacher-education.

At the present time, accrediting standards for institutions which prepare teachers are being defined more and more clearly. Thus, the officials of each such college or university have available to them criteria for the evaluation of the teacher-education program being offered.

The Board of Educational Examiners took action on April 27, 1950, requesting each four-year teacher-education institution to appoint, by the first of October, 1950, a Committee on Teacher Education. Each such committee has worked with the local faculty and the Board of Educational Examiners in the development of a new statement of the teacher-education curriculum offered by each college. The board has continued the approval status of each institution while this period of co-operative study has been in progress. Each college will be asked to apply for renewed approval of its teacher-education program on or before April 27, 1952.

*Article IV of the ISEA Code of Ethics adopted February 4, 1949, is not identical with Article IV of the NEA Code.

This handbook has been developed in order to bring together in convenient form the various rules and regulations on record in the minutes of the Board of Educational Examiners for use by local Committees on Teacher Education.

PART ONE

GENERAL REGULATIONS

Iowa Colleges

Approval of Each Teacher-Education Curriculum Required

Colleges which are accredited by the Board of Educational Examiners for the education of teachers shall be approved for offering specific programs, such as elementary-school curricula (two- or four-year) or secondary-school curriculum.

Membership in Appropriate Accrediting Association Required

The Board of Educational Examiners, since September 1, 1950, except where the minutes record a temporary extension of approval to offer programs of teacher education, has required each Iowa institution which prepares teachers to be accredited either by the North Central Association of Colleges and Secondary Schools or the American Association of Colleges for Teacher Education.

Moratorium on Accreditation of Junior Colleges

In view of the fact that the North Central Association of Colleges and Secondary Schools is now making a special study of accrediting standards relating to junior colleges, many of Iowa's junior colleges have found it advisable to postpone applications for membership until the new standards have been established, the Board of Educational Examiners has taken the following action:

The date by which Iowa junior colleges will be expected to attain membership in the North Central Association of Colleges and Secondary Schools, or the American Association of Colleges for Teacher Education, will be September 1, 1952.

The situation for the school year 1952-1953 will be canvassed by the Board of Educational Examiners during the summer or fall of 1951.

Colleges in Other States

Certificates are issued on records showing graduation from teacher-education curricula in senior colleges of other states which are members of the regional accrediting agencies of the territories in which they are located, or which are members of the American Association of Colleges for Teacher-Education. Such records must meet all Iowa standards as set forth in Bulletin No. 29, and, where they apply, in Bulletin No. 30.

PART TWO

STANDARDS FOR SPECIFIC CURRICULA

Standards for Institutions Accredited for Offering the Curriculum Leading to the Standard Secondary Certificate

Academic

An Iowa institution accredited for the curriculum leading to the standard secondary certificate shall be accredited by the Iowa Committee on Secondary

School and College Relations as a four-year college for offering work leading to a degree which is accepted for admission to the graduate college of the State University of Iowa.

Professional

The institution must maintain a college or a department of education which meets the following conditions:

1. Head of Department of Education—The head of the department of education must be a person who has taken a master's degree in a recognized graduate school with a major in education.

2. Other Members of Education Faculty—Other members of the education faculty shall meet the prescribed standards in their respective teaching fields.

3. Directed Observation and Supervised Student Teaching—There shall be adequate provision for observation and supervised student teaching under expert direction.

4. Library—There shall be a library of standard books on the teaching profession with an ample supply of books and periodicals necessary for the professional preparation of teachers and with a definite provision for the annual purchase of new materials.

Standards for Institutions Seeking Approval for Offering Curricula Leading to the Advanced Elementary Certificate

All of the institutional standards applying to the approval of curricula leading to the standard secondary certificate shall apply.

All of the specific standards concerning course of study, enrollment, library and student teaching applying to institutions seeking approval for offering curricula leading to the standard elementary certificate shall apply.

Standards for Institutions Seeking Approval for Offering Curricula Leading to the Standard Elementary Certificate and the Limited Elementary Certificate

Course of Study

The course of study shall be organized to meet the general requirements imposed by statute and the specific requirements prescribed by the Board of Educational Examiners.

Enrollment

No fixed requirement as to enrollment is made at this time to the end that institutions may ascertain the need of the curriculum on the part of the students they serve and can recruit. However, an institution must have an enrollment, within three years following the introduction of the curriculum, of twenty-five students in the curriculum leading to the standard elementary certificate.

Library

The college shall provide library facilities for work in each of the required courses consisting of suitable texts, reference books, and periodicals. It is of utmost importance to efficient instruction to have sufficient library and other instructional equipment. The library will be measured in terms of a check list approved by the Board of Educational Examiners.

Student Teaching

1. Personnel

a. College Supervisor of Student Teaching—There must be a supervisor in charge who is a regular member of the college faculty and who also regularly teaches at least one college course in elementary professional education.

The supervisor must have demonstrated superior skill in teaching. The training of the supervisor shall be represented by a master's degree in education, with at least ten semester hours of graduate work in elementary professional education.

b. Room Teacher—The room teacher for the grade or grades in which the student teaching is done shall meet the following qualifications as to preparation and experience:

(1) Advanced elementary certificate (This standard is to be met by 1952.)

(2) Three years of teaching experience in the division of the school—kindergarten-primary, or intermediate and upper grades—in which student teaching is to be done.

(3) Superior teaching skill and genuine interest in helping to prepare new teachers.

(4) Recognition of Responsibility of Room Teacher—The pivotal importance of care in the selection of the room teachers is obvious. The success or failure of a teacher-education program may well rest at this point, irrespective of the adequacy of the theory courses in professional education.

It must be recognized that this service on the part of the room teacher is an additional responsibility and financial recognition must be a part of the contract or arrangement between the college and the local board of education.

Note: The above requirements for the room teacher do not apply to the situations where one-room rural schools are used for laboratory centers.

2. Administrative Requirements

a. Definition of College Supervisor's Teaching Load—A supervisor with a registration of fifteen or fewer student teachers shall be credited with a five semester-hour teaching load. If the number of students exceed fifteen, the supervisor must be credited with a ten semester-hour teaching load. If the number of student teachers registered exceeds twenty-five, a second supervisor must be appointed.

b. General Duties of the College Supervisor—The college supervisor is responsible for the direction of the student teachers registered with him. He should hold one group conference of all students each week. He must counsel with the administrators of the school where the student teaching is carried on and with the room teachers involved to the end that the whole program may be properly co-ordinated. He must observe the work of each student teacher and hold individual conferences as needed in order to guide each student teacher adequately.

c. Duties of Room Teacher

(1) Not more than two student teachers shall be assigned to a room teacher during a single semester or quarter.

(2) The room teacher shall hold at least one hour-long conference with each student teacher each

week, with such short and informal daily conferences as are needed in order to carry on the work.

(3) The room teacher should be present at all times while students are teaching.

d. Definition of the Assignment of the Student Teachers

(1) Student teaching shall be conducted in such a way that at least nine weeks of daily work on the part of the student teacher shall be devoted to this activity. The daily work during a nine-week period shall consist of at least a half-day of duty at the student teaching assignment (one-fourth day during an eighteen-week period), and shall include as many as nine full days in order that the student may become acquainted with the total school program.

(2) If it is the policy to broaden a student teacher's experience by shifting him from room to room, such shifts in assignment may not be made until a student teacher has been in a given room for a period of not less than six consecutive weeks.

PART THREE

STANDARDS FOR CORRESPONDENCE STUDY, SATURDAY CLASSES, OFF-CAMPUS EXTENSION CLASSES, AND CLASSES OFFERED ON-CAMPUS AT TIMES CONVENIENT TO EMPLOYED TEACHERS

Standards for Correspondence Study and Saturday Classes

1. Approval Required—Institutions desiring to have credits earned through Saturday classes or correspondence study accepted for the issuance or renewal of certificates must first receive formal approval by the Board of Educational Examiners.

2. Institutions Approved for Correspondence Study—Institutions now approved for the offering of correspondence study are: The State University of Iowa, Iowa State Teachers College, and Iowa State College.

3. Institutions Approved for Saturday Classes—Saturday classes combine residence work with home study.

Institutions now approved for the offering of Saturday classes are: The State University of Iowa, Iowa State Teachers College, Iowa State College, and Drake University.

Standards for Off-Campus Extension Classes

1. Institutional Standards—Four-year institutions approved for teacher education by the Board of Educational Examiners and accredited by the North Central Association of Colleges and Secondary Schools are eligible to offer off-campus extension classes.

2. Eligible Instructors—Courses will be conducted only by the members of the regular college staff.

3. Clock Hours of Instruction Required per Credit Hour—Ten clock hours of instruction must be required by the college for each quarter hour of credit (15 clock hours per semester hour). The ten clock hours (15 clock hours) of instruction must actually be received from the instructor not by any person in turn supervised by the staff members from the campus.

4. Financial Arrangements — Arrangements for such courses including finances must be made by the institution offering the courses. Instructors of these courses may receive as a maximum salary three-fifths of the fees paid by a maximum of 15 students plus expenses incurred by the instructor.

5. Courses To Be Offered—Courses offered in these off-campus extension centers will be restricted to catalog courses offered by the college as residence courses.

Standards for Classes Offered On-Campus at Times Convenient to Employed Teachers

1. Institutional Standards— Junior colleges and four-year colleges approved for teacher education by the Board of Educational Examiners may offer extra classes on their campuses at times convenient to employed teachers.

2. Standards for Extra Classes—Aside from the fact that these classes are being offered at times convenient to employed teachers, all standards governing instruction offered to regularly enrolled students will apply.

PART FOUR

RE-ACCREDITATION FOR TEACHER EDUCATION OF IOWA SENIOR COLLEGES

Current Accreditation Status Tentative

On April 27, 1950, the Board of Educational Examiners took action that each Iowa institution (if currently accredited by the North Central Association of Colleges and Secondary Schools or the American Association of Colleges for Teacher Education) offering four or more years of teacher-education work be notified that its current accreditation status for offering various types of teacher-education work is to be continued, except as broadened as a result of formal application, for a two-year period during which time the board will co-operate with its officials in determining its future program, if any, so far as teacher education is concerned.

Formation of Local Committee on Teacher Education

The administrative officers of each institution are requested to establish, with faculty participation, by October 1, 1950, a local Committee on Teacher-Education of five, seven, or nine members, broadly representative of the faculty. It is requested that the names of members of local committees be reported to the board as soon as they have been selected.

Outline of Plan for Working With Committees

The executive secretary of the board has been assigned the responsibility of scheduling appropriate meetings with each of these committees and of making periodic progress reports to the board.

The plan includes the idea of inviting, with institutional approval and co-operation, specialists in teacher-education to visit Iowa teacher-education institutions and to consult with the board on fundamental problems associated with the preparation of teachers.

Members of local, teacher-education committees will be urged to attend one of the summer workshops devoted to teacher-education available each year.

No doubt, a *Handbook for Iowa Colleges Seeking to Become Accredited for Teacher-Education* can be co-operatively developed.

New Applications To Be Filed

Each college which decides to continue in teacher-education will file, at the close of the two-year study, a new application for accreditation for the curriculum or curriculums to be offered.

PART FIVE

PREPARATION IN JUNIOR COLLEGES OF PERSONS (NOT PREVIOUSLY CERTIFICATED FOR TEACHING IN IOWA AND WITH MORE THAN SIXTY SEMESTER HOURS OF COLLEGE CREDIT) FOR THE STANDARD ELEMENTARY CERTIFICATE

Junior colleges are authorized to offer courses leading to original issuance of the limited elementary certificate and the standard elementary certificate to students even when they already have completed more than sixty semester hours of college credit.

Each student shall be informed in advance of enrollment in writing by local junior college officials that credits thus earned likely will have little or no value in advancing him toward an academic degree, and a copy of such written notice shall be filed, at the time of its delivery to the student, in the office of the Board of Educational Examiners.

SECTION FOUR
Cir. No. 159
May, 1949
(June, 1951 Revised)

ONE-YEAR SPECIAL EMERGENCY CERTIFICATES

I. Introduction

A. History of plan for issuance of special war emergency certificates

World War II caused a sudden shortage of teachers of all types. Teachers already in service went into the armed services, war industries, and other areas directly associated with the war effort. College enrollments dropped also, reducing the supply of new teachers.

The Board of Educational Examiners met this crisis immediately by announcing an orderly plan for the issuance of special war emergency certificates. Thousands of former teachers came into Iowa's classrooms under this plan. Thanks to this reservoir of former teachers, it was not necessary to close our schools or to place utterly unprepared people in our classrooms.

Former teachers were urged to complete college work needed to renew the certificates which they once held. This suggestion was followed by many teachers; the close of the War released teachers to the schools; and over-all college enrollments have increased. Consequently, the number of special war emergency certificates has been dropping rapidly for the last three years. See the table below:

Number of Special War Emergency Certificates Issued in Iowa from 1941 to 1951

Year	Number
1941-1942	11
1942-1943	1345
1943-1944	3231
1944-1945	5564
1945-1946	6380
1946-1947	5053
1947-1948	3453
1948-1949	948
1949-1950	587
1950-1951	495

B. Discontinuance of issuance of special war emergency certificates

It is clear that the conditions existing during and immediately following the War have changed. A critical teacher supply problem still exists, but the shortage is no longer a general one. We do have a continuing problem, but the plan just reviewed is, in the judgment of the Board of Educational Examiners, no longer appropriate.

Because of the changed character of the teacher shortage, the Board of Educational Examiners hereby announces the discontinuance of the practice of issuing certificates which carry the title "Special War Emergency Certificates."

II. Teacher supply and demand outlook

A. Superintendents

It has not been necessary to issue additional temporary certificates for superintendents since the close of the 1945-1946 school year. The supply of superintendents continues to be adequate.

B. Principals and supervisors

By careful planning, school administrators should be able to avoid any shortages in this area.

C. High-school teachers

Iowa as well as the United States as a whole has a rapidly developing over-supply of high-school teachers in most fields.

The board recognizes that shortages of teachers of certain subjects in high school will require temporary deviations from regular certification standards in specific schools.

D. Elementary teachers, including rural

1. Immediate situation improved—During the 1945-1946 school year, the total number of special war emergency certificates issued to elementary teachers (including rural) was 4842. It is estimated that the corresponding total for 1951-1952 will not exceed 200.

2. Factors which promise to make for a long-range shortage of elementary teachers

a. Increase in average age of teachers resulting in accelerated retirement rates

b. Increase in elementary-school enrollment demanding more teachers

c. Low enrollment in colleges of students preparing for elementary teaching

d. Demand for better-qualified, elementary-school teachers—In Iowa, the law requires that every teacher who becomes newly certificated after August 31, 1952, must have completed a two-year college program of teacher education.

It requires at least four years of college work in order to become a well-prepared, elementary-school teacher. Because many states have a four-year requirement and because more states are moving in this direction, the demand for elementary-school teachers will remain strong.

E. Urgency of establishing guidance programs which emphasize the selective recruitment of teachers

The U. S. Office of Education (Circular No. 249, January 1948) in a release entitled, "The Seriousness of the Public School Situation," says:

"In 1946 the public elementary schools used 65 percent and the public high schools 35 percent of the total teaching staff. For the next 7 years the proportion of teachers needed by the elementary schools will continue to increase and then the in-

creasing proportion will gradually shift to the high schools, as the wave of new children passes through the 12 grades . . . only 37 percent of the college students completing courses of study entitling them to standard teaching certificates in 1948 were preparing to enter the elementary schools and 63 per cent were prepared to enter the high schools, almost the exact reverse of the proportions that are needed.

"The trend since 1941 has clearly been for a smaller and smaller percentage of the total number of trainees to prepare to enter the elementary schools each year, while it has been clearly evident from the number of births in 1942 and each year since that there would be an increasing need for elementary school teachers beginning in 1948. The crisis is now upon us and because of the lack of long term planning under our decentralized system of higher education, in which the colleges are administratively divorced from the elementary and secondary schools, we are caught with even the trend being in the wrong direction. Moreover, we are apparently powerless to remedy the situation except to cry a warning from the housetops and hope that something may happen."

F. Actions found to be effective in increasing supply of elementary teachers

1. Adoption of single salary schedules

2. Effective guidance of students in high school and college in terms of facts of teacher supply and demand.

3. Increase in standards of admission to teaching

Studies, recently made by the National Commission on Teacher Education and Professional Standards, show that as standards are raised supply increases.

4. More emphasis in approved, teacher-education institutions on expansion of enrollments in courses leading to elementary teaching

Colleges and universities of the United States as a whole, many of which prepare teachers as a sort of sideline operation, are very largely responsible for the present lack of balance in the supply of high-school and elementary-school teachers. Guidance of capable college students into elementary teaching is an immediate necessity. Colleges should assist their students in making the transition from secondary-school to elementary-school teaching as easy as possible consistent with adequate standards.

5. Re-education of excess supply of high-school teachers already holding secondary certificates so that they will become qualified for elementary teachers' certificates

6. Strengthening basic organization of public schools—Good schools in which to work will aid in attracting good teachers in adequate numbers.

III. New plan for issuance of temporary certificates where crises arising from the teacher shortage exist

A. General policy

The Board of Educational Examiners believes that teachers and school patrons alike recognize that it is unwise to sacrifice high-quality, professional preparation in an attempt to increase the supply of people *legally eligible to teach Iowa's* elementary-school children.

Every arrangement made in accordance with the plan herein announced, therefore, is to be a temporary one.

We must not permit the flood of pupils now coming into our elementary schools to make us lose sight of the fundamental importance of high quality in teachers. The elementary school is now confronted with problems similar to those faced by the high school during the first thirty-five years of the present century when their enrollments were expanding rapidly. Temporary reductions in standards on the part of the Board of Educational Examiners do not provide permanent answers to the problems thus forced upon us all.

B. Specific statement of the new plan

The executive secretary of the Board of Educational Examiners, in consultation with the appropriate supervisor in the Department of Public Instruction in the case of town or consolidated schools and in consultation with the county superintendent in the case of rural schools, is empowered to authorize certain temporary arrangements involving the issuance of one-year special emergency certificates when, in their judgment, sufficient evidence is presented to them by employing officials in specific situations showing that crises exist which can be solved adequately only by such arrangements.

The Board of Educational Examiners has specified that, in each case, the needs of the school—not the need of a person for employment—must be the basis for such temporary arrangements.

C. Comment

It is expected that the temporary arrangements authorized above shall be based on the standards equivalent to those followed during the 1948-1949 school year. (See attached copy of Circular No. 147.)

Cir. No. 147
Oct. 1, 1947

REQUIREMENTS NEEDED BY PEOPLE IN ORDER TO BE *CONSIDERED* FOR SPECIAL WAR EMERGENCY CERTIFICATES FOR THE 1948-1949 SCHOOL YEAR

I. *Consideration* given only to holders of expired *regular* Iowa certificates valid for position sought.

Only those people who have previously held *regular* Iowa certificates for the type of position sought will be *considered* for special war emergency certificates for the 1948-1949 school year.

A. Holders of expired *regular* Iowa certificates based on four-year college degrees.

Holders of expired *regular* Iowa certificates based on four-year college degrees will be *considered* for special war emergency certificates for the 1948-1949 school year without being required to complete additional college credit.

B. Holders of expired *regular* Iowa certificates based on less than four-year college degrees.

All holders of expired *regular* Iowa certificates *not* based on four-year college degrees who are *considered* for special war emergency certificates for the 1948-1949 school year shall have completed a total of eight (8) semester hours of college credit in an approved institution after September 1, 1946, and prior to September 1, 1948.

II. Evidence required of employing officials showing continued inability to locate applicants with unexpired *regular* Iowa certificates.

In addition to the requirement that every person

considered for a special war emergency certificate for the 1948-1949 school year shall be the holder of an expired *regular* Iowa certificate valid for the type of position sought, employing officials must show the need of such person's services because of their continued inability to locate a teacher for the position involved who holds an *unexpired regular* Iowa certificate valid for this position.

Inasmuch as it is possible that qualified holders of *unexpired regular* Iowa certificates will become available for a given position even as late as the opening date of the 1948-1949 school year, it is clear that the Board of Educational Examiners may properly withhold the approval of each application for a special war emergency certificate until very late in the summer of 1948.

This circular *does not* assure anyone of a special war emergency certificate for the 1948-1949 school year. It sets forth only the conditions under which a teacher may be *considered* for such a certificate.

SECTION FIVE

Circular No. 124

July 23, 1942

RENEWAL OF CERTIFICATES OF THOSE IN SERVICE OF ARMED FORCES

Problem: A number of men in military service have made inquiry concerning the status of their certificates upon their discharge from said service. A number of these men will not have had the opportunity to meet the legal requirements with regard to teaching experience during the life of their certificates or to earn the required amount of college credit recognized in lieu of said teaching experience.

The Board of Educational Examiners passed a resolution concerning the status of certificates of men in service and presented it to the Attorney General of the State of Iowa for his approval. Under date of June 30, 1942, the Attorney General stated that the Board of Educational Examiners had authority to pass such resolution.

Copy of Resolution of Board of Educational Examiners, April 28, 1942:

In accordance with Section 467.25, [See Session Laws 1941] "that all officers and employees of the state or a subdivision thereof . . . who are or may be otherwise inducted into the military service of this state or of the United States, shall, when ordered by proper authority to active service, be entitled to a leave of absence from such civil employment for the period of such active service, without loss of status or efficiency rating . . ." that the board of educational examiners automatically extend the term of the certificate of a teacher in military service for that period of time in which said teacher is in military service, provided that said teacher applies to the board of educational examiners for such extension within one year after he has secured honorable discharge from military service.

P.S. On April 2, 1947, the board ruled that a veteran would be eligible to the extension provided he applied for it 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.

SECTION SIX

Cir. No. 170

June, 1951

VALIDATION OF SPECIAL CERTIFICATES FOR TEACHING IN PUBLIC JUNIOR COLLEGES

I. Special Certificates for Music, Art, or Physical Education

A special certificate for music, art, or physical education, in order to be validated for teaching in a junior college, must be submitted to the secretary of the Board of Educational Examiners for the following endorsement:

"This certificate is valid also for teaching in a public junior college when unqualified or qualified approval is given by the Department of Public Instruction."

II. Special Certificate for Engineering Drawing

A five-year special certificate, valid for teaching engineering drawing in a junior college, will be issued to any applicant who holds a standard secondary certificate and who meets the approval standards of the Department of Public Instruction.

III. Special Certificate for Nontransfer Vocational Courses

A three-year special certificate, valid for teaching nontransfer vocational courses in a junior college, will be issued to any applicant who is recommended for it by the Board for Vocational Education and the Department of Public Instruction.

SCHOOL LUNCH DIVISION

Rules and Regulations

Senate File 228 passed by the 54th G. A., [ch 95] authorizes the Department of Public Instruction to administer the school lunch program in the public schools of the state.

All school lunch programs operating in public schools and approved for federal assistance must operate according to the terms of an agreement or contract executed between the Department of Public Instruction and the individual school. This agreement or contract is continuous and remains in effect until terminated or cancelled by either party. The agreement may be terminated upon ten (10) days' notice on the part of either party, provided, however, that the Department of Public Instruction may cancel the agreement immediately upon receipt of evidence that the terms and conditions of the agreement have not been fully complied with by the individual school.

DIVISION OF SPECIAL EDUCATION

The Iowa State Department of Public Instruction under provisions of the legislation embodied in Chapter 281 of The Iowa Code, 1950, has organized and maintains a Division of Special Education. The purposes of the legislation are facilitated and carried out by observance of certain regulations. [Section 281.3(12)]

1. Every special education activity must strictly conform to the provisions of the Iowa Code and especially to the provisions of chapter 281.

2. To assist in the development and maintenance of a satisfactory statewide policy, the Director

of Special Education may constitute and continue a state board of consultants in special education comprised of the State Superintendent of Public Instruction, a superintendent of public schools, a county superintendent of schools, a principal of a school of special education, a classroom teacher of special education, a faculty member from Iowa State College, a faculty member from the University of Iowa and not more than seven other persons selected because of interest in or knowledge of some area of special education activity. This board of consultants may select its own chairman and may be reimbursed for necessary travel expenses for one called meeting each school year. The board is advisory only.

3. A statement of goals of special education in Iowa may be prepared annually to set forth in outline, the immediate aims and purposes of special education effort.

4. The services of the division are available without charge to every public school district in Iowa. Request for service may be made through the office of the county superintendent of schools in the particular county.

These services include:

A. Study of the needs of a handicapped pupil such as:

a. Speech screening

b. Hearing screening

c. Vision screening

d. A study of physical examination reports from family physicians

e. Psychological examination

B. Recommendation, to the superintendent, supervisor, principal and teacher concerned, of a program designed to meet the particular needs of each handicapped pupil.

C. Assistance in working out a program. While the development of a recommended program is wholly within the responsibility of the superintendent and his faculty the workers of the Division of Special Education will give every possible assistance to superintendents, supervisors, principals, and teachers in serving the needs of handicapped pupils.

D. Approval of such a program as promises to be instructionally helpful to a handicapped pupil. To be approved, a program must be:

a. Applied for on Form SE-1G for group activities or on Form SE-1 for individual activity. These forms may be obtained from the Division.

b. Application must be submitted before beginning the activity.

c. Application must be accompanied by necessary data and information.

d. Application must specify the type of service to be given.

(1) Transportation to school of handicapped pupils, certified by competent professional authority as unable to attend without transportation, is reimbursable, if the pupil is not regularly entitled to transportation under chapter 285 of the Laws of Iowa. Reimbursement is at actual cost but not to exceed 7 cents per traveled mile, and not to exceed a 12-mile radius.

(2) Electrical school-to-home equipment for extending classroom instruction to an eligible homebound pupil of grade 4, or any higher grade, will be furnished promptly and without charge, upon application. Arrangements shall be made by the district concerned for properly wiring the school building, using type W3V (sheathed) wire, and for the use of two wires, properly transposed, from the classroom to the residence of the pupil. If a community is served by an exchange of the Northwestern Bell Telephone System, equipment may be secured directly from the local telephone manager and all arrangements made through him. Reimbursement may include costs billed by the telephone company, but not to exceed a total reimbursement at the rate of $200.00 per pupil per year.

(3) Pupils, home-bound for any reason, may be given home instruction by a classroom teacher. A local school district may pay to a regularly employed classroom teacher for extra service any necessary amount above the regular contract. Reimbursement will be the extra payment but not to exceed the rate of $12.00 per pupil per month. Home instruction may be by a properly certificated teacher not employed in regular service. Reimbursement will be the "excess cost" over the average cost per pupil per year (including all levels) in the district. The payment to teacher is as arranged by the local school authorities but reimbursement is computed on the basis of a maximum payment of $2.00 per lesson-visit.

(4) Assistance may be given in setting up hospital, nursing-home or convalescent home classes, where fifteen or more pupils can be served. Such classes must be administered and controlled by the local public school authorities and under specific approval of the Division of Special Education.

(5) Where fifteen or more physically handicapped pupils can be served a special class may be set up by a school district. If previously approved, reimbursement may be made (281.9).

(6) Where fifteen or more pupils certified by a recognized public school psychologist as mentally retarded can be served, a special class may be set up by a school district. If previously approved, reimbursement may be made (281.9).

(7) When fifteen or more pupils certified by a recognized public school psychologist as emotionally maladjusted can be served, a special class may be set up by a school district. If previously approved, reimbursement may be made (281.9).

(8) Where fifteen or more pupils with speech or hearing defects serious enough to require the services of a trained therapist can be served, a speech center employing a certificated therapist may be possible. If four such centers occur in contiguous communities, a Speech Unit may be set up. Reimbursement to the employing district for speech and hearing service for the first year may not exceed $2700 per annum when the employed therapist has a BA degree or $2900 per annum when the employed therapist has a MA degree, plus an annual travel and sundry expense reimbursement of not to exceed $500. There may be $100 reimbursement added for each of the first three additional years of continuous service in the same district.

(9) Where necessary special education equipment is prescribed for an individual pupil by recognized professional examiners and after local resources such as P.T.A., Red Cross, service clubs,

church organizations, etc., are exhausted, reimbursement of cost can be made to a local school district for a purchase previously approved. Any property for which reimbursement is allowed remains the property of the State of Iowa and must be returned to the Division of Special Education at Des Moines, Iowa, when approved use is discontinued, in good repair, ordinary wear and tear excepted.

(10) The cost of a previously approved program of instruction in an Iowa clinic can be reimbursed to the school district to the extent of the clinical tuition (excluding subsistence) but not in excess of $25.00 for the summer session or $16.67 per semester, plus one round-trip railroad fare between the community of the pupil's residence and the location of the clinic.

E. Assistance in the supervision of all approved programs.

F. Reimbursement for the excess cost (Sec. 281.9) of a previously approved program. Reimbursement is intended to return to a local school district all excess cost of a Special Education program above the average district per pupil cost. It may be prorated and may not exceed the rate of $200.00 per annum for any handicapped pupil nor $3.00 per average daily attendance pupil in the area approved for special education service. Forms (SE-10 and SE-10G) for requisition for special education reimbursement are to be mailed to the secretary of the district which finances the program at approximately April 10 of each year, and are to be returned (Sec. 281.10) to the Division on or before June 20. All requests for reimbursement of group programs (approved on application SE-1G) are to be audited by the special education division worker before being submitted. This may usually be best done through assistance given by the special education worker to the superintendent and district secretary who are making the requisition.

5. Since uniformly there is no therapy without an adequate supervisory program, any district contemplating the launching of a supervisory program of special education will be assisted in a careful study of the whole situation with recommendation as to action. If a program is warranted, this Division will assist in setting it up and in planning for future development.

A supervisory program may be approved for reimbursement by the State Division of Special Education when:

A. Direction by a qualified superintendent is assured. A small advisory group is frequently used.

B. Adequate financial support is previously arranged.

C. A supervisor acceptable in certification, experience, training, and personality is available.

D. The proposal is to serve 10,000 or more a.d.a. pupils or all the public school pupils in three Iowa counties.

Reimbursement to the employing district for the first year may not exceed $3,200 per annum when the employed supervisor has a BA degree or $3,400 per annum when the employed supervisor has a MA degree plus an annual travel and sundry expense reimbursement of not to exceed $500 for the first county with $200 added for each additional county served. There may be $100 reimbursement added for each of the first three additional years of continuous service in the same district.

6. A program proposing the employment of a public school psychologist may be approved for reimbursement by the State Division of Special Education when:

A. Direction by a qualified superintendent is assured.

B. Adequate financial support is previously arranged.

C. A public school psychologist acceptable in certification, experience, training, and personality is available.

D. The proposal is to serve 50,000 or more a.d.a. pupils.

Reimbursement, to the employing district for a public school psychologist program, may be at not to exceed the terms outlined under regulation 5 for a supervisor program.

7. Reports must be rendered by any district or person approved for special education reimbursement as required by the director of the Division of Special Education.

DIVISION OF TRANSPORTATION REGULATIONS

Section I—Designations.

A. Area Designations

1. To avoid the necessity for making a new set of designations each July and to conform to the provisions of section 285.4, paragraph 3, it is necessary that designations be set up on a territorial basis.

2. The designation form must carry a geographic description of the territory included, rather than a list of the homes involved. Home numbers may be included only when a section is split or divided between two or more receiving schools.

3. When feasible, the designations shall be set up so as to avoid placing the boundary of the designation area on geographic section lines if a public, traveled road is involved. The area shall be clear cut with definite boundaries.

When the road situation, or the density of population and diversity of choice of school requires it, a designation area boundary line may be approved on a public road.

4. Separate designation forms shall be used for high school and elementary areas. Use form TR-F-1 for the high school designations. Use form TR-F-2 for the elementary designations.

5. Elementary designations are not to be made if the school in the district is open. If the school is closed by action of the board prior to July 15 of any year, the designation is to be made as provided in section 285.4, paragraph 2. If the school is closed after July 15, the designation is to be made as provided in sections 279.16, 279.17, and 285.4 of the Iowa Code.

6. In ascertaining the wishes of the majority of the patrons in regard to the designations, the board shall count only those families with children of school age.

Only those families who are directly involved in the decision are to be counted.

The guiding principle shall be to satisfy the wishes of as many of the patrons as possible while

providing a reasonable and legal transportation program.

A district may be split so that it is designated to two or more receiving schools.

7. Distance between schools shall not be a major factor in determining the boundary of designation areas.

B. The Special Designation.

1. To further implement the principle stated in 6 above, the Special Designation (Form TR-F-3) has been set up to provide for families whose homes are in one designation area but who have been sending their children, in the past, to a school in another designation area. The Special Designation may also be considered by boards to provide for families with curricular or other problems which necessitate sending their children to a school other than that regularly designated.

2. The Special Designation covers one family only and should list the family name and home number, also the names of the children.

3. The Special Designation covers the family only during the time it remains in the home occupied at the time the designation is made. The home will revert to the original designation when the family moves away. Families moving from one home to another will be expected to send their children to the school to which the new home is designated if transportation aid is desired.

4. Special Designations are to be considered only upon the request of the family or board involved.

5. Where bus transportation is available the Special Designation should be limited to homes which are within three-fourths of a mile of the bus route because of the extra expense involved. However, a family may waive the right to compensation for transporting their children beyond three-fourths of a mile to meet a bus.

6. Designation areas shall be set up so as to require the least possible number of special designations. It is generally not necessary to have Special Designations on the extreme border of the designation area. Place the boundary line to include these families whenever it can be done without causing bus route difficulties.

7. Four copies of each designation, both area and special, are to be made up. After official county board action has been taken all copies are to be forwarded to the Department of Public Instruction.

C. Changing Designations.

1. Either local boards or parents may request a change in existing designations to be effective at the beginning of the next fall term.

2. Before making a request to the county board for a change the local board shall determine the desires of all the parents of children of school age in the area of proposed change. A majority of the parents concerned must desire the change.

3. When parents desire a change of designation they may make written request for the change, on or before July 5, to the president of the local board, stating their reasons for making the request. All interested parents should sign the request.

4. Parents should be encouraged to take all problems regarding change of designation to their local board of education. If the local board fails to act by July 10, the parents shall file the request for a change directly with the county board on or before July 15.

5. The local board, in considering the request for change, shall meet in session and permit all parents to be affected by the change to attend the meeting. After all facts have been heard the local board shall either grant or deny the request. The decision must be made on facts presented and must be in accord with legal requirements and restrictions.

The local board shall certify action taken to the county board on or before July 15.

D. Solicitation.

1. Solicitation by school officials or their representatives in territory designated to another school is prohibited. Parents are to be given opportunity to express their wishes but shall not be subjected to direct solicitation or pressure from outside groups. Requests for changes in designations which come about because of solicitation shall not be approved.

Section II—Bus Routes.

A. Intracounty Routes.

1. Bus routes within the boundaries of transporting districts as well as within designated areas must be as efficient and economical as possible under existing conditions. Duplication of service facilities shall be avoided insofar as possible.

2. A route shall provide a load of at least 75% capacity of the bus.

3. An official route shall not be so long as to require a high school pupil to ride on the bus more than seventy-five minutes, nor an elementary pupil more than fifty minutes. (These limits may be waived upon request of the parents.)

4. Pupils whose residence is within two miles of a bus route are within the area served by the bus and are not eligible for parent or private transportation at public expense, to the school served by the bus, except as follows:

a. Bus is fully loaded

b. Physical handicap makes bus transportation impractical

5. Transporting districts shall arrange routes to provide the greatest possible convenience to the pupils. Distance pupils who are required to transport themselves to meet the bus shall be kept to the minimum consistent with road conditions, uniform standards and legal requirements for locating bus routes.

6. Bus routes shall not be approved for a school district when such approval will encompass an area within which all students and their parents desire to attend another school, provided that the chosen school can serve the area efficiently.

7. A bus route may not be extended outside the designated area to give service to a pupil covered by Special Designation when such extension will cause duplication with the approved route of the other school operating in its own designated area.

8. In emergency situations, or when road conditions require it, a bus route may be approved temporarily to pass through a portion of an adjoining designation area, provided duplication of bus routes is not caused thereby. Such approval shall be considered very carefully and given only if clearly indicated by the situation. Approval shall be indicated on the bus route map by a broken line.

9. Transporting school districts shall file application for approval of bus routes with the County Board of Education not later than August 5.

Such application shall include a written geographical description of the route and a map of the area with the requested route plainly shown thereon. A list of the pupils to be transported, with house numbers and the township in which the homes are located, shall accompany the application. Four copies of Estimated Cost of Transportation (TR-13) should also be submitted.

B. Intercounty Routes.

1. The superintendent of the transporting school district shall submit application for Intercounty Bus Route on form TR-F-22 to his home county superintendent and board of education. The application shall be submitted in quadruplicate and shall include a map of the area accurately picturing the proposed route. Application shall be filed not later than August 5.

2. Joint consultation shall then be held by the county boards involved. The initial steps may be undertaken by the county superintendents. If there are no difficulties and agreement is reached, the route is approved and no further action need be taken.

3. If agreement is not reached in the initial attempt the superintendent of the county in which the applying school is located shall advise the superintendent of reasons for failure to reach agreement and request that he revise the application to meet the objection and resubmit same.

4. If the county boards do not reach agreement on the route, the home county superintendent shall forward complete record of the case together with disapproved application to the State Department of Public Instruction. Every effort should be made, however, to settle the matter locally.

5. All legal provisions, standards and regulations applying to approval and operation of bus routes apply equally to Intercounty Bus Routes.

6. All Intercounty Bus Routes must be approved each year. If there has been no change in the designations, nor in the proposed route, application may be made and agreement indicated by letter.

C. Bus Route Conflicts.

1. Bus route controversies shall be settled with reference to the designation area. Except as stated above, bus routes shall not be approved outside the designated area. Pupils covered by Special Designation will be expected to meet the bus as provided above.

Section III—County Board of Education.

1. After receipt of petition from parents requesting change in designation or after receipt of notice of action taken by local boards on request for change of designation, the county board shall set a date for a hearing. All parents and the local board involved should be permitted to be present for the discussion.

After completion of the hearing the county board shall render the decision and notify all parties concerned of the decision within three days of the hearing.

2. In areas where corrections are necessary due to errors in the original designations the county board may initiate procedure for making necessary changes. The resulting designation must, however, be in accordance with legal requirements and regulations.

3. When a change in the designation is approved by the county board, new designations conforming to the new division lines shall be made up.

A note should be attached to the four copies forwarded to the Division of Transportation listing designations which are superseded and which should be removed from the files.

4. The county superintendent shall supply all school district officials and other interested parties with detailed instructions and information covering procedure to be followed in setting up designations and in affecting changes in designations.

5. The county superintendent shall supply each district with a map showing designation areas.

6. The county superintendent shall make diligent efforts to acquaint all patrons of the county with the details of the transportation program.

Section IV—Private Contractors.

1. All private individuals wishing to transport public school pupils to and from public school in privately owned vehicles must be under contract with the Board of Education. This will not apply to parents who transport their own children only.

The contract form used shall be that provided by the Department of Public Instruction. (Form TR-F-4-497)

2. The contract must provide for a uniform charge for all pupils transported. No differentiations may be made between pupils of different districts except as provided in section 285.1, paragraph 12.

3. The contractor may not arrange with individual families for transportation. The contractor undertakes to transport only those families indicated by the Board of Education.

4. Parents undertaking to transport other children in addition to their own, are private contractors. These parents must be under contract, and must obtain a chauffeur's license and a school bus driver's permit.

5. Any vehicle used, other than that used by a parent to transport his own children only, is considered to be a school bus and must meet all requirements set up for the type of vehicle used. (This is not intended to restrict the use of passenger cars during the time they are not actually engaged in transporting public school pupils.)

Section V—Financial Records and Reports.

1. Full pro rata costs must be charged and collected for the transportation of all nonresident pupils. No differentiation may be made in charges due to differences in distance or grade in school.

2. Form TR-F-13, Estimated Cost of Transportation, must be compiled by transporting districts each year. The form shall be completed in quadruplicate and forwarded to the county superintendent with application for approval of bus route.

After the county board has officially acted upon the report, all four copies are to be forwarded to the Department of Public Instruction.

3. All data indicated on Form TR-F-13 must be supplied for school-owned buses.

Contingent expense should in no case be estimated at less than $100 per bus. For older buses this item should be as high as $400.

4. In case buses are privately owned, only the amount of the contract need be given. This shall be entered in the space provided for driver's salary.

5. Transportation bills must be based on the current year's costs.

6. The bill to the sending district covering the first semester shall be based on the estimated cost and the estimated amount of state reimbursement.

The bill to the sending district covering the second semester shall be based on the actual cost and the estimated amount of state reimbursement.

The second semester bill must, therefore, make the necessary adjustment arising from any variations between the estimated cost used in the first semester bill and the actual cost as determined at the end of the second semester.

7. As soon as the actual amount of state reimbursement is known a transporting district may make the necessary corrections in accounts by means of a credit to the sending district on the next transportation bill if the charge was too high or by adding the amount the sending district owes if the charge was too low.

8. Transporting school districts which use their equipment for activity trips or educational tours must deduct the cost of such trips from the total yearly transportation bill. In other words, such costs may not be included in the pro rata costs which determine the charge to sending districts.

Accurate and complete accounting records must be kept so that the cost of transportation to and from school may be ascertained.

Section VI—Transportation Maps.

1. Each county superintendent is responsible for providing up-to-date transportation maps each year to the various districts in the county and to the State Department of Public Instruction.

The regular Iowa Highway Commission road maps drawn on a scale of one inch to the mile should be used.

2. All homes in the county outside of incorporated towns and villages shall be numbered.

3. Designation areas shall be blocked out in light color, using contrasting colors for adjacent areas. All territory outside of high school operating districts shall be included.

4. Elementary districts in which the school is open may be indicated on the map by light cross-hatching with lines about one-fourth inch apart.

5. All bus routes shall be clearly marked as approved by the County Board. The same color shall be used as for the designation area in which the bus operates.

6. Special designations may be indicated by a circle around the home and an arrow pointing to the area in which the school attended is located.

Section VII—Use of School Buses.

1. School buses may be used to transport pupils under the following conditions:

a. The program is a part of the regular or extra-curricular program of a public school and has been so adopted and made a matter of record in the minutes of all the boards involved.

b. The pupils are enrolled in a public school.

c. The program or activity must be sponsored by a school or group of schools co-operatively and be under the direct control of a qualified teacher or recreational or playground director of some school district.

(1) A regularly certificated teacher must be in charge of the program. Several or all schools may engage the same instructor on a co-operative basis.

(2) In transporting pupils to Red Cross swimming classes a superintendent of schools may be designated by his own board as the supervisor or director of the activity and may use the Red Cross instructor to carry on the actual instruction in swimming.

(3) If the Red Cross instructor holds a regular teacher's certificate issued by the Board of Educational Examiners, he can be named as general supervisor of the activity by the several schools.

d. The bus shall be driven by a regularly approved driver holding a chauffeur's license and a school bus driver's permit. In addition thereto, the buses must be accompanied by a member of the faculty of said school who will be responsible for the conduct and general supervision of the pupils on the bus and at the place of the activity. If the faculty member is an approved driver he can act both as a driver and faculty sponsor.

2. Public school teachers who are transported should be included in the average number transported and should be charged the pro rata cost by the transporting district.

The teachers should be included in the list of pupils transported, form TR-F-20-4, and the number of weeks the teacher was transported included in the nonreimbursable column.

Section VIII—The School Bus Driver.

1. General character and emotional stability are qualities which must be given careful consideration by boards of education in the selection of school bus drivers.

2. School bus drivers must be at least 16 years of age, and not more than 65 years of age as of August 1 preceding the opening of the school year. The Department of Public Instruction may, at its discretion, waive the upper age limit upon application of the board of education and receipt of evidence of satisfactory physical condition of the driver.

3. Applicants for the school bus driver's permit must submit signed physician's statement indicating physical fitness as follows:

a. Sufficient physical strength to handle the bus with ease.

b. Possession of full and normal use of both hands, both arms, both feet, and both legs.

c. Freedom from any communicable disease, such as tuberculosis.

d. Freedom from mental, nervous, organic, or functional disease likely to interfere with safe driving such as epilepsy, paralysis, insanity, diabetes, abnormal blood pressure, heart ailments, or any disease that may cause a tendency to fainting.

e. The driver must be mentally alert and of at least normal intelligence.

f. The driver must have at least 20/40 vision either normally or after correction. If glasses are required to bring the vision within above limits the glasses must be worn at all times when driving the bus. Persons with tunnel or barrel vision may not be used. The driver must have near normal depth

perception. Color blindness in a driver is undesirable.

g. The driver must have sufficient hearing in both ears to be able to hear sirens, whistles, warning bells, signals, and other sounds, related to safe operation of school buses.

h. The driver must have good mental and muscular co-ordination.

i. The driver must know his normal reaction time.

4. Experience in driving large vehicles, such as trucks or buses, is essential. When student drivers who have not had this experience are selected, the administration must see that they are given this experience in the operation of the school bus before permitting them to transport pupils.

5. A thorough knowledge of traffic laws and regulations shall be required of all drivers.

6. The school bus driver and the board of education shall submit signed application for the permit upon forms prescribed by the Department of Public Instruction.

Section IX—Purchase of Buses.

1. The Board of Education shall proceed as follows in purchasing school buses:

a. Obtain a letter of approval of purchase from county board when required.

b. Use separate specification and bid request sheets. (The statutes require body and chassis to be bought on separate contracts.)

c. Notify at least four body and four chassis dealers of intent to purchase school transportation equipment and request bids.

d. Reserve right to reject all bids.

e. Require all bids to be on comparable equipment which meets all state requirements and is on list of equipment listed as meeting said requirements.

f. Hold an open meeting for dealers to present merits of their equipment.

g. Review bids, tabulate all bids, make a record of action taken.

h. Sign separate contracts or orders for purchase of body and chassis. Purchase agreement must provide that dealer will deliver equipment which will pass initial state inspection at no further cost to school and further provide that school board shall withhold at least $150.00 until vehicle passes initial state inspection.

i. Notify the State Department of Public Instruction, Division of Transportation, of purchase and date of delivery so that arrangements can be made for initial inspection. No vehicle can be put into service until inspected, approved, and a seal of approval issued.

2. The Board of Education may finance purchase of transportation equipment as follows:

a. The board may pay all of the cost of each bus from funds on hand in general fund.

b. Bonds may be voted to purchase equipment, and funds so derived shall be used for that purpose.

c. The board may purchase buses on contracts:

(1) Contracts for that purpose must be made in duplicate for the purchase of both chassis and bus body. A copy of the resolutions of the board for the purchase of said equipment should be included in the contract. Said contract must provide that at least one-fourth of the cost will be paid on delivery and the balance paid in not to exceed five equal installments on the dates specified with accrued interest due at a rate not to exceed 4%. The number and date of each warrant with the date of payment shall be stated in the contract.

(2) Warrant for down-payment shall be issued when the bus is delivered and shall be cashed at once. No more than five additional warrants, covering the cost of each vehicle purchased, for not to exceed one-fifth of the balance due and the date of payment on each vehicle, shall be issued at the time of purchase. These additional warrants shall be presented to the treasurer of the district and endorsed "not paid for lack of funds" and shall draw interest at the rate agreed upon but not to exceed 4%. Copies of contracts and a letter of approval from the county board of education for the purchase of bus body and chassis shall be delivered to any bank or person who purchases said warrants and the holder shall present said warrant to the board for payment on the date due as provided in the contract. (See Attorney General's opinion of July 25, 1949, to Superintendent of Public Instruction.)

d. Form TR-F-17-4912 shall be used when county board approval is required. If bus is to be paid for over a period of five years, eleven copies of TR-F-17-4912 are necessary.

3. Details of Purchase Procedure.

a. If the contract provides for buying the bus over a five-year period, the Board of Education will issue six copies of form TR-F-19-4911 per body, and six copies of form TR-F-19-4911 for chassis. One copy each of contract for body and chassis shall be kept for the secretary's files.

b. Secretary shall issue necessary warrants for meeting terms of contract. At least one warrant must be drawn for the one-fourth down-payment on body and one for the one-fourth down-payment on chassis and not more than five equal warrants drawn for the annual payments on body and not more than five equal warrants drawn for annual payments on chassis.

c. Said warrants must be drawn in favor of the firm or company selling the respective body and chassis.

d. Each warrant must have one copy of the contract and one copy of County Board Approval attached.

e. Said warrants with contract attached must be presented to treasurer of school district who will stamp said warrants as follows:

"Not Paid for Lack of Funds"
This warrant to be presented
for payment on ..... 19....
or when called for payment.
.....
Treasurer, School District

f. The person or company who receives these warrants may sign them over to any bank or person with or without recourse as follows:

Pay to the order of
(Name of bank or person)
.....
with or without recourse
(Name of payee)
.....

g. Banks or individuals may accept these warrants as herein provided.

Section X—School Bus Inspections.

1. To facilitate the annual inspection program required by statute school district officials shall send their buses to inspection centers as scheduled. The buses shall be driven to and accompanied through the inspection by the regular drivers.

2. As a part of the annual inspection program school district officials shall cause the chassis of all buses, whether publicly or privately owned, to be inspected and all necessary repairs made before the opening of the school term each fall. The inspection and repairs shall be recorded on forms prescribed by the Department of Public Instruction. The completed form shall be signed by the mechanic and carried in the glove compartment of the bus.

Section XI—Schools of Instruction.

1. All school bus drivers shall attend classes or schools of instruction when held by the State Department of Public Instruction.

Section XII—Insurance.

1. The Board of Education shall carry insurance on all school owned buses and see that insurance is carried by all contractors engaged in transporting pupils for the district as follows:

a. Fire-theft-windstorm-comprehensive insurance should be carried on each bus.

b. Liability Insurance. Since bus drivers can be sued for damages for which they are directly responsible, no driver should drive a bus unless fully covered by liability insurance. Since drivers often change during the year, the board of education shall carry insurance on all buses written to protect all approved drivers. Insurance should be carried in the amount of $10,000-$100,000 liability and $5,000 property damage.

c. Medical Care, Hospitalization, etc. Since liability insurance does not cover accidents to children caused by other vehicles or from other causes not resulting from carelessness, etc., of the driver of the school bus, medical pay insurance in the amount of at least $500 per pupil shall be carried.

Both liability and medical care insurance should be bought only for school term of nine months except that if one of the buses is to be used for approved summer activities, insurance for twelve months should be purchased. Collision insurance is not recommended and cannot be charged to cost of transportation.

2. The Iowa School Bus Endorsement shall be a part of all school bus policies.

Section XIII—Contracts.

1. The Board of Education and a contractor who undertakes to transport public school pupils for the board, in privately owned vehicles, shall sign the official contract prescribed by the Department of Public Instruction. The contract shall contain the following provisions:

a. To furnish and operate at his own expense a legally approved vehicle of transportation (or a legally approved chassis on which may be mounted a school bus body supplied and maintained by the Board of Education) to and from the..... school each day beginning on the date set by the board over route as described, ...

.....

transporting only children attending public school designated by the party of the second part.

b. To comply with all legal and established uniform standards of operation as required by statute or by legally constituted authorities.

c. To comply with all uniform standards, established for protection of health and safety for pupils transported.

d. To comply with all rules and regulations adopted by the Board of Education for the protection of the children, or to govern the conduct of driver of bus.

e. To keep bus in good mechanical condition and up to standards required by statutes or by legally constituted authorities.

f. To take school bus to official inspection when held by state authorities with no additional expense to party of second part.

g. To see that the bus is swept and the windows cleaned each day and that registration plates and all lights are cleaned before each trip. Further, that the bus is washed and the floor swept and scrubbed with a good disinfectant each week. In case of an epidemic he shall wash entire bus with a disinfectant.

h. To drive the bus himself or to use only drivers and substitute drivers who have been approved by the Board of Education and have received school bus driver permits.

i. To furnish the Board of Education an approved certificate of medical examination for each person who is approved by the Board of Education to drive the bus.

j. To attend one county or regional school of instruction for bus drivers when called by State Department of Public Instruction, Division of Transportation. (If owner does not drive the bus, the regular approved driver of bus shall attend.)

k. To carry insurance on bus and pupils with Iowa Endorsement as part of policy. As follows: Liability $10,000-$100,000; Property damage $5,000 and Medical care $500 per pupil. Copy of policy to be filed with Superintendent of Schools.

l. To make such reports as may be required by State Department of Public Instruction, County Board of Education, and Superintendent of Schools.

m. That the school bus shall be used only for transporting regularly enrolled students to and from public school and to extra-curricular activities approved and designated by the Board of Education and further to comply with all legal restrictions on use of bus.

n. To obtain, if possible, the registration numbers of all cars violating the school bus passing law, Sec. 321.372, Code 1950, and file information for prosecution.

o. Party of second part hereby reserves the right to change routing of the bus and if additional mileage is required it shall be at an extra cost not exceeding $..... per additional mile per month. If shortened .....

p. The use of alcoholic beverages or immoral conduct by party of the first part shall automatically cancel this contract as provided in Sec. 321.375.

q. Contract may be terminated on 90-day notice by either party. Sec. 285.5(4).

r. Party of first part agrees that, in case he desires to terminate the contract he will sell his school bus to the Board of Education at their request as provided in Code of Iowa Sec. 285.5(1). (Does not apply to passenger auto used as school bus.)

s. It is further agreed that party of second part reserves the right to withhold and retain as property of the Board of Education two weeks salary pending complete compliance with terms of contract or for being avoidably late.

2. The Board of Education and a private individual undertaking to transport public school pupils for the board in school district owned vehicles shall sign the official contract prescribed by the State Department of Public Instruction. The contract shall contain the following provisions:

a. To conform to all rules of the board of education in and for said district adopted for the protection of the children and to govern the conduct of the person in charge of said conveyance.

b. To make such reports as may be required by the State Department of Public Instruction, County Board of Education, or Superintendent of Schools.

c. To conform to all standards for operation of the school buses as required by statute or by legally constituted authorities.

d. To take bus to school bus inspections when held under auspices of the Division of Transportation, Department of Public Instruction, without further cost to the board.

e. To attend a county or regional school of instruction for bus drivers when called by the State Department of Public Instruction, Division of Transportation.

f. That the party of the second part can terminate this contract and dismiss the party of the first part for any inattention to duty, use of intoxicating liquors, immoral conduct, incompetency, or for any other good cause.

g. That this contract shall not be in force until driver presents official School Bus Driver Permit.

Section XIV—Miscellaneous.

1. Accident Reports. The superintendent of schools shall make a report to the Division of Transportation, Department of Public Instruction, on any accident involving any vehicle in use as a school bus. The driver of the bus shall co-operate with the superintendent in making such report. The report shall be made on the Department of Public Safety Form D-48, "Drivers Confidential Report of Motor Vehicle Accident, State of Iowa."

2. Railroad Crossings. The driver of any school bus shall bring the bus to a complete stop at all railroad crossings, as required in Sec. 321.343, Code of Iowa 1950, regardless of whether or not there are any pupils in the bus, and regardless of whether or not there is an automatic signal at the crossing.

3. Stopping on Highway.

a. A school bus shall not stop to load or unload pupils at any point on a primary highway where the clear vision distance in either direction is less than one thousand (1000) feet.

b. On a secondary highway the clear vision distance shall be at least seven hundred (700) feet in each direction.

c. No scheduled stop shall be made in a "no-passing" zone.

Section XV—The School Bus.

A. Manufacturers

1. In order to protect both the Boards of Education and distributors from misunderstanding and confusion, all manufacturers shall:

a. Submit specifications to Division of Transportation, Department of Public Instruction, for all models of equipment that are to be offered for sale in Iowa. Notice of approved equipment will be made available to all schools. Certification of models as approved will be given to manufacturers.

b. File with Transportation a statement of list price of approved models including equipment needed to meet state requirements.

c. On special equipment obtain approval of State Department of Public Instruction before using on or in buses. This shall apply to such special equipment as:

(1) First aid kits
(2) Fire extinguishers
(3) Flashing stop warning lights and switch
(4) Directional signal lights
(5) Stop signal arm
(6) Assistor brake equipment
(7) Heaters
(8) Reflectors

d. Be sure buses are bought according to established procedures and legal provisions for purchasing school transportation equipment.

B. The School Bus Chassis

1. Air Cleaner. Each school bus chassis shall be equipped with an adequate oil bath type air cleaner of at least 2 pounds capacity.

2. Axle. The axle specifications shall be as follows:

a. Front axle shall have a gross weight rating at the ground according to the chassis manufacturer's rating, equal to or exceeding that portion of the total load which is supported by the front axle.

b. Rear axle shall be of full floating type and have a gross weight rating at the ground according to the chassis manufacturer's rating equal to or exceeding that portion of the total load which is supported by the rear axle.

c. May not be loaded beyond manufacturer's rated capacity.

d. Axles, both front and rear, shall provide a road clearance of 9 inches when fully loaded.

e. Rear axle shall be of such length so as to provide a computed chain clearance of 2¼ inches.

f. The chassis manufacturer's rating for each axle on each model used in school buses shall be sent in duplicate to the Division of Transportation, Department of Public Instruction.

3. Battery. Shall be a heavy duty type, of sufficient capacity to care for starting, lighting, signal devices, heater, and other electrical equipment. No bus shall be equipped with a battery of less than 125 ampere hours measured at a 20-hour rate. Battery shall be mounted outside the body shell, preferably under hood in an adequate carrier, and readily accessible for servicing and removal from above or outside.

4. Brakes

a. Foot or service brakes shall be capable of stopping the complete unit (i.e., net chassis weight,

plus body weight, plus driver's weight without pupils) from the initial brake application within 22 feet when driven at a speed of 20 miles per hour.

b. Buses with seating capacity of 36 or more passengers shall be equipped with booster or assistor brakes (the booster or assistor type brakes must be of the type that are installed by chassis manufacturer on new equipment.)

c. Every vacuum booster or air system shall be equipped with a reserve tank of not less than 1000 cubic inches capacity.

d. Any such installation must be made by an authorized representative of a chassis or brake manufacturer, and must be in conformance with the recommendation of that manufacturer.

e. All new installation of vacuum or assistor type brakes on old equipment now in use must be of the type recommended by the manufacturer of said chassis.

f. Brakes must be of a type that will operate even if engine is not running.

g. Hand or emergency brake shall be of the hand lever type and shall be manually operated. It shall be provided in addition to the service brake, and shall be capable of stopping the complete unit (i.e., net chassis weight plus body weight, plus driver's weight, without pupils) from the initial brake application within 50 feet when driven at a speed of 20 miles per hour.

h. The emergency brake shall be a separate mechanical operating mechanism and shall be connected to the rear service brake shoes or may be of the type that works on the drive shaft. If of drive shaft type, it shall be provided with a metal guard above the brake drum.

i. Service brakes and emergency brakes shall operate independently of each other.

j. The stopping ability of emergency and service brakes shall be determined by tests with an approved decelerometer or other instrument which indicates brake effectiveness in units that are convertible into rate of deceleration. Such tests shall be made over a dry level road having approximately .6 coefficient of friction and whose surface is free from loose material.

5. Bumpers

a. Front bumper shall be furnished by the chassis manufacturer as part of the chassis. The front bumper must be of sufficient strength to permit the pushing of a vehicle of equal gross vehicle weight without permanent distortion to bumpers, chassis, or body.

b. Rear bumper shall be furnished and secured to rear chassis frame by body manufacturer and so designed as to prevent hitching-to or riding-on the rear bumper. The rear bumper shall be of sufficient strength to permit the fully loaded vehicle being pushed without permanent distortion to bumper, chassis, or body.

6. Drive Shaft. Torque capacity of the drive shaft assembly shall at least equal maximum engine torque as developed through lowest transmission gear reduction. Each drive shaft shall be equipped with a protective metal guard or guards located immediately to the rear of each forward universal joint on each propeller shaft to prevent whipping through the floor or dropping to the ground when broken.

7. Exhaust System

a. Exhaust pipe, muffler, and tail pipe shall be outside the bus body and attached to the chassis frame.

b. The exhaust tail pipe (flexible tubing not accepted) shall be deflected slightly downward at the rear end and extend at least three inches beyond the chassis frame, but not beyond rear bumper.

c. The exhaust pipe shall be properly insulated from the gasoline tank and connections thereof by a metal shield at any point where it is 12 inches or less from the tank or connections.

8. Fenders. The rear end of the front fenders shall stop approximately one inch ahead of the back face of the cowl. The front fenders shall be properly braced and free from any body attachment.

9. Frame. The frame specifications shall be as follows:

a. Each frame side member should be of one piece construction. If the frame side members are extended, such extension shall be designed and furnished by the chassis manufacturer with his guarantee and the installation shall be made by either the chassis or body manufacturer and guaranteed by the company making the installation. Extensions of frame lengths are permissible only when such alterations are behind the rear hanger of the rear spring.

b. No additional holes not provided in the original chassis frame shall be permitted in the top flanges of the frame side rails. There shall be no welding to the frame side rails except by the chassis or body manufacturer.

c. Frames or the equivalent shall be of such design as to correspond at least to standard practice for trucks of the same general load characteristics for severe service.

d. Weight

(1) Net weight of the chassis shall equal or exceed the pupil load, allowing 100 lbs. per pupil, for the rated seating capacity of the body for which manufactured.

(2) Chassis shall be limited to 24-30-36-42-48-54-60 pupil capacity body needs.

(3) The chassis for 24-30 passenger bodies shall be identical in all respects.

10. Gasoline Tank

a. The gasoline tank shall have minimum capacity of 30 gallons and be made of 18 gauge terne plate or equivalent and mounted directly on the right side of the chassis frame entirely outside the body. Flexible gasoline and oil-proof connections shall be provided at both ends of the gasoline feed line. The tank shall be equipped with adequate baffles.

b. The tank shall not extend in height above the side member of the chassis.

c. The distance from the center line of the chassis to the outside of the tank shall not be more than 39 inches.

d. The bottom of the tank shall not be more than 14 inches below the top of the frame.

e. The distance from the cowl to the front of the tank shall be 42 inches minimum.

f. The distance from the cowl to the center of the filler cap shall be 57 inches.

g. The distance from the center line of the chassis to the center of the filler cap shall be 44 inches with a plus or minus tolerance of ½ inch permitted.

h. The center of the filler cap shall be 1 inch below the top of the frame with a tolerance of ¼ inch permitted.

i. Engine supply line shall be taken from the top of the tank. There shall be a drain plug ¼ inch in diameter located in the center of the bottom of the tank.

j. The gas tank should have approval of Underwriters' Laboratories, Inc.

11. Generator

a. The generator shall be of the heavy duty type, with low R.P.M. cut in. Should cut in at about 17 miles per hour bus speed.

b. Shall be of sufficient capacity to supply all electrical equipment without aid from the battery.

c. All generators shall be 6-8 volt type, and voltage and current regulated. Minimum requirement—40 ampere output. (60 ampere output generator desired for all buses 30 passengers and over.)

12. Horn

a. "There shall be a horn or horns of standard make, capable of producing a sound level of 110 decibels at a point on the axis of the horn, 3 feet from exit opening. The sound level meter used must comply with A.S.A. specifications." (Z-243-1944)

b. Measurement shall be made with a flat response. Obstructions in the sound volts reduce the effectiveness of this horn. For this reason, there is an advantage in mounting the horn outside the hood.

c. Sirens, whistles, and other signaling devices are not permitted.

13. Instrument Panel. The instrument panel shall be equipped with speedometer showing speed and odometer giving accrued mileage, ammeter, oil pressure gauge, water temperature indicator, and gasoline gauge. The instrument panel shall have light of sufficient candle power to illuminate all instruments, and all instruments shall be maintained in good working order. Tell-tale lights shall be a part of the head light system, flasher light system and directional light system.

14. Oil Filter. Oil filter of the replaceable element or cartridge type shall be provided, and shall be connected by flexible oil lines.

15. Overall Length. The overall length of the bus shall not exceed 35 feet.

16. Passenger Load. The gross weight of the vehicle when fully loaded (i.e., net weight, plus driver's weight, plus weight of maximum pupil load) shall not exceed the maximum gross vehicle weight rating of the vehicle as established by the manufacturer's rating. These ratings shall be furnished in duplicate by the manufacturer to the Department of Public Instruction.

17. Power or Grade Ability. Bus must be so geared and powered as to be capable of surmounting a 3 per cent grade at 20 miles per hour with full load on a continuous pull.

To meet the above specification, the loaded gross weight of the bus shall not exceed 400 lbs. per certified net horsepower.

For the purpose of computing the performance ability of a vehicle, the following formula shall be used:

GVW—Gross weight of vehicle (or combination), lb.

S—Road Speed, mph.

HP—Horsepower delivered to clutch at road speed S in particular transmission ratio being used.

G—Grade, %.

In the following ability formulas, a value of 1.2 lb. per 100 lbs. of gross weight is used for rolling resistance. Power lost in overcoming friction between the clutch and the driving wheels is taken as 0.1 of the power delivered to the clutch by the engine and an efficiency factor of 0.9 has accordingly been incorporated in the formulas.

(1) $GVW = \frac{33,750 \times HP}{S. (G \text{ plus } 1.2)}$

(2) $\frac{GVW}{HP} = \frac{33,750}{S (G \text{ plus } 1.2)}$ — Lb. per HP

(3) $S = \frac{33,750 \times HP}{GVW (G \text{ plus } 1.2)}$

(4) $G = \frac{33,750 \times HP}{GVW \times S} = 1.2$ (This is the formula most commonly used.)

Road—Engine Speed Formulas

S—Road speed, mph.

RPM—Engine speed in revolutions per minute.

R—Total gear reduction = Rear-axle ratio x Transmission ratio.

r—Tire rolling radius, inc.

(5) $S = \frac{RPM \times r}{168 \times R}$

(6) $RPM = \frac{168 \times R \times S}{r}$

Note: See section on two speed rear axles.

18. Springs

a. Springs shall be of ample resiliency under all load conditions and of adequate strength to sustain the loaded bus without evidence of overload.

b. Rear springs shall be of the progressive type.

c. Front springs stationary eyes shall be protected by a wrapper leaf in addition to the main leaf.

d. Chassis design shall be such that dual chains may be used on rear dual wheels where chains are required.

19. Steering Gear

a. Steering gear shall be approved by the manufacturer and designed to assure safe and accurate performance when the vehicle is operated with maximum load and at maximum speed.

b. The mechanism must provide for easy adjustment for lost motion.

c. No changes shall be made in the steering apparatus which are not approved by the chassis manufacturer.

20. Tires. The minimum tire specifications shall be as follows:

a. The following tire and rim sizes, based upon the recommendation of the Tire and Rim Association, shall be required. In order to allow for a reasonable tolerance, the total weight imposed on any tire shall not be greater than 10 per cent more than the following ratings:

TIRES		RIM SIZE	
Size and Ply Rating	Load and Inflation in Lbs.	Present	Advanced
6.50-20-6	1700@50	3.75P	5.0
6.50-20-8	1950@65	3.75P	5.0
7.00-20-8	1950@55	4.33R	5.0 or 5.5
7.00-20-10	2250@70	4.33R	5.0 or 5.5
7.50-20-8	2250@55	5.00S	5.5 or 6.0
7.50-20-10	2700@75	5.00S	5.5 or 6.0
8.25-20-10	2750@60	5.00S	6.0 or 6.5
8.25-20-12	3150@75	5.00S	6.0 or 6.5
9.00-20-10	3450@65	6.00T	6.5 or 7.0
9.00-20-12	3850@80	6.00T	6.5 or 7.0

b. Since the removal of one of the dual wheels and tires from each side of the vehicle voids the manufacturer's warranty, and further, since such practice results in severe tire overloads, improper wheel bearing loads, and lack of stability, and since it is not possible to install single rear wheel equipment of sufficient capacity to replace dual wheels, in the interest of safety and economy, dual wheels shall be provided on all regular school bus equipment.

c. Spare tire shall be suitably mounted in an accessible location. All tires on a given vehicle shall be same size and ply rating and shall be interchangeable.

21. Tow Hooks. Each bus shall be equipped with two tow hooks fastened securely to top side of front end of frame.

22. Two Speed Rear Axles. Two speed rear axles may be installed in all buses. When two speed rear axles are installed, the engine must have sufficient power to meet the grade ability and road requirements in high gear in the high side of the axles.

23. Weight Distribution. Weight distribution shall be such that not more than 78% of the gross vehicle weight shall be on the rear tires on a level surface.

24. Wheel Base. Chassis shall be of such length for each capacity body as to permit body mounting with 2/3 of body length, measured from the front of the dash to the front of the center of the rear axle.

C. The School Bus Body

1. Aisle. All seats shall be forward facing in buses of 20-passenger capacity or over. [See small vehicle for buses less than 20-passenger.]

2. Body Dimensions. If special conditions exist that make it necessary to use narrower bodies, same may be approved on application.

3. Book Racks. Prohibited in the interior of the bus body.

4. Body Skirting. Body skirting shall be supported by extension of body posts securely attached to sub-floor and body posts above with lower ends of post extension bolted or riveted to a horizontal inner frame angle iron structure at base of body skirting, or by a structure of equivalent strength.

5. Ceiling. Ceiling shall be free of all projections likely to cause injury to pupils.

6. Construction

a. Construction shall be all-steel or of other metal with a strength equivalent to all-steel as certified by the bus body manufacturer.

b. Suitable insulation material shall be used. (See insulation)

c. The bus body shall be of sufficient strength to support the entire weight of a fully loaded bus on its top or side if overturned.

d. Construction must provide a reasonably dust and water-tight unit.

e. Body must be lined with all-steel paneling, or other metal of equal strength.

f. All bodies offered for sale in the state must be approved by the State Department of Public Instruction.

7. Doors

a. Service Door

(1) Service door shall be manually operated and of the hand lever type, under the control of the driver and so designed as to prevent accidental opening.

(2) Service door shall be located on the right side near the front of the bus. At least two-thirds of its opening width shall be ahead of a point opposite the back of the driver's seat.

(3) Service door shall be of folding type. If one leaf opens in and the other out, the front leaf shall open outward.

(4) Lower panels as well as upper panels shall be of safety glass to permit the driver to see children who are waiting to enter the bus, and the ground where the children step off.

(5) Vertical closing edges of the door shall be equipped with rubber or rubberized materials to protect children's fingers.

(6) There shall be no door at the left of the driver.

b. Emergency Door

(1) Emergency door shall be equipped with a fastening device which may be quickly released, but so designed to offer protection against accidental release. Control from driver's seat shall not be permitted. Provision for opening from the outside shall consist of a nondetachable device of such design as to prevent "hitching" but which will permit opening when necessary.

(2) Emergency door shall be marked "Emergency Door" on the inside and outside.

(3) Emergency door shall be hinged on the right side of the body, shall open outward, and shall be designed to be opened from both inside and outside of the bus.

(4) There shall be no steps leading to the emergency door.

(5) Glass used in the emergency door shall be safety glass.

(6) The emergency door, either open or not fully latched, shall automatically operate a warning signal. The signal shall be attached to the ignition switch so that it will not operate when ignition is off. (Buzzer type)

(7) On pusher type buses the emergency door shall be located on left side of bus near the rear.

8. Floor

a. The floor shall be of metal at least equal to 14 gauge steel, and so constructed that exhaust gases cannot enter the bus.

b. A fire resistant, nonslipping surface shall be installed above the metal floor, with adequate insulating materials between the metal floor and the nonslipping covering.

c. All closures between the bus body and the engine compartment shall be filled with gaskets which will effectively prevent gas from entering the body. (Chassis manufacturer)

d. The floor shall be continuous from front to rear except for step well for service door.

e. The body manufacturer shall provide a floor mat which shall be securely fastened.

9. Heaters

a. Heater shall be fresh air hot water type, with capacity such as to provide a temperature of 50° Fahrenheit inside temperature, with a 20° outside temperature.

b. Heaters shall be of the horizontal type and be placed to the left of the driver.

c. Heater switch shall be readily accessible to the driver and the driver's seat, and operate separately from the defroster switch.

d. Master heater may be supplemented through installations of additional hot water circulating heaters.

10. Grab Handle. A grab handle not less than 10 inches in length shall be placed on the inside right of the doorway.

11. Identification

a. Each bus, school owned or privately owned, shall bear the name of the school and bus number, example .....School No....., on each side in black standard unshaded letters, 5 inches high.

b. Buses owned by individuals shall also bear the name of the owner of the bus followed by the word "Owner", in letters 1½ inches high.

c. The pupil seating capacity shall be placed to the left of the entrance door, below the owner's name, midway between the floor line and the belt line, in 2 inch characters.

Example: ..... Owner
..... Capacity

Capacity shall also be placed above right windshield on inside of bus.

d. No other printing shall be on the school bus except the words "Emergency Door" in 1½ inch black letters on the emergency door.

12. Inside Height. The minimum inside body height shall be 66 inches measured at the longitudinal center line from the back of the first row of seats, to back of next to the last row of seats.

13. Insulation

a. The body shall be lined and the ceiling and walls insulated with proper materials to deaden sounds and vibrations and to reduce heat transfer.

b. Both sidewalls and ceiling shall be insulated with a material which has a chemical insulation value of at least the equivalent to one inch thickness of fiber glass. All insulation shall be so firmly installed that it will retain its original position.

14. Headlights. Each bus shall be equipped with headlights which can be dimmed and provided with sufficient illumination to be seen a distance of 100 yards in normal daylight. (Must have a tell-tale light on dash to indicate high and low beams.)

15. Stop and Tail Lights. Each bus shall be equipped with two combination tail and stop lights emitting a red light plainly visible from a distance of 500 feet to the rear and mounted not less than 6 inches nor more than 20 inches from rear edge of body and not less than 30 nor more than 45 inches from surface on which the vehicle stands.

16. Directional Lights. Each bus should be equipped with illuminated signals, two in front and two in the rear, so it is possible for the driver to indicate his intention to turn. The control lever and indicator (tell-tale light) shall be mounted on the steering post. (See Switch under Flashing Stop Warning Signals.) The directional signals in front should be mounted on the crown of the front fenders or on brackets attached to the front of body at same level as crown of fenders and the rear directional signals shall be located midway between the belt line and floor line. The wiring for the front directional signals shall be protected with a metal covering so that mud and snow will not tear the wires loose. (Flashing type directional lights required on new buses after September, 1951)

17. Flashing Stop Warning Signal Lights. Each bus shall be equipped with four flashing stop warning signal lights meeting the specifications of the State Department of Public Instruction. The front lenses shall be clear amber in color, the rear lenses shall be plain red in color. (See section on specifications and tests for lights.)

a. The signal lamps shall be mounted with their axis substantially parallel to the longitudinal axis of the vehicle. The lamps shall be placed as far apart laterally as possible.

b. Warning lights shall be actuated upon application of a switch mounted on steering column. (Note the lights *must not* be connected with the foot brake or the service door.) The operating switch shall meet the reliability test requirements of Commercial Standards CS 80-41 and it shall have an audible tell-tale or visible pilot light to give a clear and unmistakable indication to the driver when the warning signal lights are functioning. It is recommended that a combination switch be used that actuates both directional lights and flashing stop warning signals.

c. Right and left lights shall flash alternately. Each light shall flash not less than 50 or more than 100 flashes per minute and shall be illuminated at least 50% of the time. The flasher, when tested in conjunction with the operating switch and its four lights, shall meet the same requirements as set out in Commercial Standard CS 80-41.

d. The flasher stop warning lights are to have a signal area of not less than 28 square inches per lens. There shall be no opaqued background or lettering on the lens. A bulb of 21 candlepower minimum, with a reflector back of it, shall give a distinct warning illumination of the entire lens area when lighted, for a distance of 500 feet when the bus is in bright sunlight. (Must meet Photometric specifications.)

18. Clearance Lights and Reflectors

Front—Two amber clearance lamps, one at each side. They shall be so located as to serve as amber side lamps also.

Rear—Two red clearance lamps, one at each side. They shall be so located as to serve as side lamps.

Front—Amber reflectors, one on each side of the bus, at the lower front and corner of body even with floor level, and back of door on right side. Similar location on left side.

19. Interior Lights. Interior lights shall be provided which adequately illuminate interior aisles and step well.

20. Stop Signal Arm

a. The stop signal arm shall be constructed of substantial material.

b. The outer edge shall be painted black, the outline to be one-half inch of black border.

c. The statutes provide for the lettering to be at least 5 inches. Standard requirement is at least 5 inches and not more than 6 inches.

d. Stop signal arms must have special approval of Department of Public Instruction.

21. Mirrors

a. A nonglare interior rear-view mirror large enough (at least 4 inches by 15 inches) to afford

a good view of the road to the rear, as well as of the pupils, shall be required. It shall have rounded corners and protected edges.

b. There shall be an exterior nonglare, rectangular, rear-view mirror provided to the left of the driver. The area of the mirror shall be not less than 50 square inches. The mirror shall be firmly supported and set to give the driver a clear vision toward the left rear of the bus.

22. Mounting

a. Body manufacturers, when installing body on frame, shall insert between the body and the frame, a spacer at every point of contact between the body and the frame of such form that shearing stresses shall not be put upon rivet heads.

b. The chassis frame shall extend to rear of the rear body cross member.

23. Overhang. Body shall be mounted so that not more than 78% of the gross vehicle weight shall be on the rear tires on a level surface.

24. Posts. The front corner posts shall be so designed and placed as to afford minimum obstruction to the driver's vision of the road. The strength of all posts and the roof shall be sufficient to support the entire weight of the loaded vehicle if overturned.

25. Rub Rails. Two rub rails of ample strength to resist impact and to prevent body crushing shall be provided on each side of the body. They shall be applied the full length of the body on the outside of the body, on the left side from the windshield post to the rear corner radius and on the right side from the service door to the rear corner radius. One rail shall be located approximately at the seat line, and the other approximately at the floor line. Pressed in rub rails do not satisfy this requirement.

26. Safety Panel. A metal safety panel should be installed from safety bar and stanchion to floor and side of bus. Panel must be at least 6 inches off the floor and extend to the height of the safety bar.

27. Seats

a. All seats shall be forward facing, provide a minimum width of 13 inches per pupil, and be placed on a minimum uniform spacing of 27-inch centers, measuring from the front of seat frame. Not more than ½ inch variation accepted.

b. The seat frames shall be constructed of welded steel tubing of a minimum ⅞ inch outside diameter, 16 gauge wall or its equal, and must be amply reinforced. Cushion springs shall be of high quality spring steel. Cushion padding shall be not less than two inches thick, shall be backed with sisal or burlap or equal. Covering shall be of genuine leather or imitation leather (naugahide or equal) which will withstand extreme changes of temperatures.

c. The seats on each side of the bus shall be of equal lengths.

d. No seats on right side of the bus shall be placed ahead of the forwardmost pupil's seat on the left side of the bus.

e. All seats shall be securely fastened to the floor or floor and sidewall supports, by suitable sized bolts.

f. The driver's seat, when in most forward position, shall provide a 12-inch minimum clearance between the steering wheel and the back rest, also a minimum of 27 inches center to center for first pupil seat back of driver, when the driver seat is in an extreme back position. The driver's seat shall have a front and back adjustment of not less than 3 inches and shall be fastened securely to the floor.

g. Seats shall be a minimum of 14 inches in depth, with fronts approximately 17 inches above the floor, and the back of the seat, 1 to 1½ inches lower.

h. The tops of the back rests shall be approximately 34 to 36 inches above the floor level.

i. Foremost seat on right side shall be at least 9 inches from safety panel, measured from panel to center point of cushion at the forward most point of the cushion.

28. Driver's Stanchion and Guard Rail

a. A vertical stanchion shall be installed to the right rear corner of the driver's seat in such a position as not to interfere with the adjustment of the driver seat and not to obstruct the 12-inch aisle.

b. A guard rail so placed that it will not interfere with adjustment fore and aft of the driver's seat shall extend from a vertical stanchion and to the left-hand wall behind the driver's seat approximately 30 inches above the floor. The stanchion and guard rail shall be a minimum of 1-inch outside diameter of metal tubing.

c. A stanchion shall be required at the rear of the entrance step well from roof to floor. Placement shall not restrict passageway to less than 24 inches.

d. A safety bar shall be installed from the stanchion and wall at a height of approximately 30 inches, to prevent children in the front seat from being thrown into the step well in case of a sudden stop.

29. Steps. The following regulations shall apply to the construction and design of the bus steps at the service door:

a. The riser of the upper step shall be not less than 13 inches and not more than 15 inches. When more than two steps are used, the upper two steps may have a riser of less than 13 inches, but these risers must be of equal height.

b. The steps shall be enclosed to prevent the accumulation of ice and snow.

c. Steps shall not protrude beyond the side body line.

d. A grab handle of not less than 10 inches in length shall be provided inside the doorway and to the right upon entering, to assist pupils in getting on and off the bus.

30. Sun Shield. The school bus shall be equipped with an interior adjustable sun visor which is at least 6 by 13 inches in size (7" x 20" desired).

31. Tools. Bus shall have a tool compartment and carry such tools as may be necessary to make minor emergency repairs while the bus is en route.

32. Underbody. All school bus bodies shall have applied to the outside underbody construction, wheel-house and side body skirts, an application of standard undercoating material of sufficient thickness to protect the underbody structure against rust, water, leakage, dust and fumes, and shall have insulating properties against both heat and cold.

33. Ventilators

a. Body shall be equipped with a suitable, con-

trolled ventilating system of sufficient capacity to maintain the proper quantity of air under operating conditions without the opening of windows except in extremely warm weather.

b. No intake ventilators in the front bus corner below the top of the engine hood line shall be used.

c. Static type exhaust roof ventilators shall be installed in the low pressure area of the front roof panel.

34. Wheel Clearance. The body shall clear the wheels sufficiently to allow for load and chains.

35. Width. See Body Dimensions.

36. Windshield

a. All glass in windshield shall be safety glass to conform to section 321.444, Code 1946, and so mounted that permanent mark is visible; such glass to be of sufficient quality to prevent distortion of view in any direction.

b. The windshield shall be slanted to prevent glare and large enough to permit the driver to see the road clearly.

37. Windows

a. All side windows on school bus bodies shall have an opening of not less than 9 inches by 22 inches before the glass is installed.

b. The windows at the rear of the bus shall be of ample size in order to give the driver sufficient clear vision of on-coming traffic from the rear.

c. Split sash windows and full drop sash are acceptable. When full drop windows are used, they must be blocked, so that when they are in a down position the opening between the window header and the top of the glass is not more nor less than 9 inches. If there is a vent eave along the side of the roof or over the windows, they shall be blocked from the vent eave not more than 7 inches.

d. All glass in the side and rear windows and doors shall be a safety glass approved by the Underwriter's Laboratories, Inc., American Standards Association—Z 26.1 1938.

e. Such windows shall be designed and mounted so as to permit raising and lowering at different heights. The top of the glass shall be rounded or protected.

f. There shall be a window to the left of the driver seat so designed as to permit the driver to open the window partially.

38. Windshield Wipers

a. The bus shall be equipped with two separate power-operated windshield wipers with a minimum of 12-inch length blades.

b. Shall have manual control for emergency use.

c. When vacuum type wipers are used, a positive type electric booster vacuum pump shall be installed which will guarantee continual action. All vacuum installations must have approval before installing.

39. Wiring

a. Wiring shall be arranged in at least 8 circuits.

(1) Dome lights.
(2) Step, clearance, and marker light.
(3) Starting.
(4) Ignition.
(5) Head, tail, stop, and dash lights.
(6) Stop signal lights (flashing stop warning signals).
(7) Directional lights.
(8) Heater, defroster, etc.

b. Each circuit except starter and ignition shall be separately fused, and shall be designated by a label inside fuse box cover.

c. All wires shall be insulated and protected by a covering of fibrous loom (or equivalent) which will protect them from external damage and which will eliminate dangers from short circuits.

d. Wires shall be fastened securely to the body or chassis at intervals of not more than 24 inches. All joints shall be soldered or joined by equally effective connectors.

D. Accessories

1. Equipment

a. Jack with capacity for lifting any wheel when bus is fully loaded.

b. Set of heavy duty dual tire chains.

2. Flags—Flares—Fusees. Every vehicle must be equipped with three flags, three fusees, and either three oil flares, or three red reflectors. If oil flares are used, they must be mounted outside the bus body or in a leak-proof case. Flags must be 16 inches.

3. Axe. Each bus shall be equipped with a short hand axe with approximately a two-pound head and an 18-inch shank, mounted in a position accessible to the driver.

4. Fire Extinguisher. Each bus shall be equipped with a fire extinguisher of carbon tetrachloride pump type or equivalent with a minimum capacity of one quart and approved by the National Board of Underwriters. The extinguisher shall be mounted in an accessible place, preferably at the dash inside the service door.

5. Defrosters. Each bus shall be equipped with dual windshield defrosters operating from a master heater by a switch separate from the heater switch. In addition thereto, two electric defroster fans shall also be installed. These fans shall be on a separate circuit with one switch and rheostat to control the two fans. Said fans shall be mounted as follows: the left fan on the body post to the left and rear of the driver and as high on post near ceiling as possible. The right fan shall be located on the body post in a similar location.

6. First Aid Kit

a. Each bus shall be equipped with a demountable first aid kit, installed to the left of the driver.

b. First aid kits must be approved by the state Director of Transportation.

c. Sizes required for buses:

16-unit kit required in all buses carrying up to 30 passengers.

24-unit kit required in all buses carrying 31 to 48 passengers.

36-unit kit in all buses carrying 49 and up.

Minimum

Required Contents:	16 unit	24 unit	36 unit
Dust proof metal case	1	1	1
1" adhesive compress	2	3	4
2" bandage compress	1	2	3
4" bandage compress	2	2	6
4" by 6 yds. bandage	2	3	3
40" triangular bandage	1	2	4

Tourniquet and forceps	1	1	1
Scissors	1	1	1
Wire splint	1	1	2
Burn ointment	1	1	1
Ammonia inhalant	1	1	2
Iodine applicators	2	2	3
Eye dressing	1	1	2
Gauze compress 24" x 72"		2	2
Aromatic spirit		1	2

7. Safety Tubes in Front Wheels. All buses shall be equipped with safety type tubes in front tires. On vehicles using single wheels in the rear, safety tubes must be used in rear also. Safety tubes shall have some identifiable mark which can be readily seen without dismounting the tube, such as colored stems.

E. The Conversion Plan 18 to 10 Passengers or Fewer

The School Bus Chassis

1. Air Cleaner. Each school bus chassis shall be equipped with an adequate oil bath type air cleaner.

2. Axle. The axle specifications shall be as follows:

a. Front axle: Shall have a gross weight rating at the ground according to the chassis manufacturer's rating equal to or exceeding that portion of the total load which is supported by the front axle.

b. Rear axle: Shall have a gross weight rating at the ground according to the chassis manufacturer's rating equal to or exceeding that portion of the total load which is supported by the rear axle.

c. The chassis manufacturer's rating for each axle on each model used in school buses shall be furnished in duplicate by the chassis manufacturer to the state department of education.

3. Battery

a. Storage battery, as established by the manufacturer's rating, shall be of sufficient capacity to care for starting, lighting, signal devices, heater and other electrical equipment. No bus shall be equipped with a battery of less than 100 ampere hours measured at a twenty-hour rate.

b. Battery shall be mounted outside body shell, preferably under hood, in an adequate carrier and readily accessible for servicing and removal from above or outside.

4. Brakes. Four wheel brakes, adequate at all time to control the bus when fully loaded, shall be provided.

a. Foot or service brake: Shall be capable of stopping the complete unit (i.e., net chassis weight plus body weight plus driver's weight, without pupils) from the initial brake application within 22 feet when driven at a speed of 20 miles per hour over a dry level road having approximately .6 coefficient of friction and whose surface is free from loose materials. This stopping ability shall be determined by test with an approved decelerometer or other instrument which indicates brake effectiveness in units that are convertible into rate of deceleration.

b. Hand or emergency brake: Shall be of the hand lever type and shall be manually operated. It shall be provided in addition to the service brake, or shall be an entirely separate mechanical operating mechanism to be connected at least to the rear service brake shoes. It shall be capable of stopping the complete unit (i.e., net chassis weight plus body weight, plus driver's weight, without pupils) from the initial brake application within 50 feet when driven at a speed of 20 miles per hour over a dry level road having approximately .6 coefficient of friction and whose surface is free from loose materials. This stopping ability shall be determined by test with an approved decelerometer or other instrument which indicates brake effectiveness in units that are convertible into rate of deceleration.

5. Bumpers

a. Front and rear bumpers shall be furnished by the chassis manufacturer as part of the chassis.

b. The front bumper must be of sufficient strength to permit the pushing of a vehicle of equal gross vehicle weight and the rear bumper of the vehicle being pushed without permanent distortion to bumpers, chassis or body.

c. Rear bumper.

6. Exhaust Pipe. Exhaust pipe, muffler, and tail pipe shall be outside the bus body attached to the chassis frame. The exhaust tail pipe shall be deflected slightly downward at the rear end and extend three inches beyond the chassis frame. Manufacturers shall see that the tail pipe extends beyond the end of the bus body, but not beyond the rear bumper.

7. Gasoline Tank. See specifications under "The School Bus Chassis."

8. Generator. The generator shall have not less than 35 amperes maximum output, shall be voltage and current controlled, and shall be capable of delivering 25 amperes from a speed of 20 miles per hour or more.

9. Horn

a. "There shall be a horn or horns of standard make capable of producing a sound level of 110 decibels at a point on the axis of the horn 3 feet from the exit opening. The sound level meter used must comply with A.S.A. specifications." (Z-243-1944).

b. Sirens, whistles, and other signaling devices are not permitted.

10. Instrument Panel

a. The instrument panel shall be equipped with speedometer showing speed, the odometer giving accrued mileage, ammeter, oil pressure gauge, water temperature indicator and gasoline gauge.

b. The instrument panel shall have light of sufficient candlepower to illuminate all instruments, and all instruments shall be maintained in good working order.

11. Lights. Same as for large bus except identification lights not needed on panel conversions.

12. Oil Filter. Oil filter shall be provided, shall be of the replaceable element or cartridge type, and shall be connected by flexible oil line.

13. Passenger Load. The gross weight of the vehicle when fully loaded (i.e., net weight plus driver's weight plus weight of maximum pupil load) shall not exceed the maximum gross vehicle weight rating of the vehicle as established by the manufacturer's rating. These ratings shall be furnished in duplicate by the manufacturer to the Director of School Transportation.

14. Power or Grade Ability

a. Bus must be so geared and powered as to be capable of surmounting a 3 per cent grade at 20 miles per hour with full load on continuous pull.

b. The loaded gross weight of the bus shall not exceed 400 lbs. per certified net horsepower.

c. For the purpose of computing the performance ability of a vehicle refer to the Society of Automotive Engineers formula under Part III, the Larger Vehicle.

15. Tires and Rims. The tires and rims shall conform to standards of the Tire and Rim Association for the gross vehicle weight to be accommodated, provided that a 10 per cent tolerance may be allowed.

F. The Small School Bus Body (Converted Panels)

1. Aisle. The aisle shall be at least 12 inches for forward-facing seats.

2. Axe. Same as for regular bus.

3. Body Sizes

Note: The small vehicle may vary in capacity from 10 to 18 pupils; is narrower in width than the large bus, and the body is converted from a body originally manufactured for other purposes. Specifications for Inside Height and Width follow in alphabetical order.

4. Color. See Identification page.

5. Construction

a. The body shall be of steel panel construction. It shall be of sufficient strength to support the entire weight of a fully loaded bus on its top or side if overturned.

b. Ceiling must be insulated so as to cover all deck ribs.

6. Defrosters. Defrosters shall be of sufficient capacity to keep the windshield clear in fog, ice, and snow, by use of fans, or may take heat directly from an approved heater.

7. Doors

a. Service door shall be located at the right of the driver and shall be manually controlled from the driver's seat by an over-center copdoor. Door to left of driver must be sealed shut. (Glass in lower portion of service door shall be a minimum of 8 inches wide and 16 inches long.)

b. Emergency Door

(1) Emergency door shall be located in the center of the rear of the bus and equipped with a fastening device for opening from the inside and outside of the body, which may be quickly released, but is designed to provide protection against accidental release. A metal guard shall be placed over the door control on the inside. Control from the driver's seat shall not be permitted. Provision for opening from the outside shall consist of a device of such design as to prevent "hitching" but will permit opening when necessary.

(2) The door shall open either vertically or horizontally. When vertical type door is used, there shall be an unobstructed opening at least 10 inches wide.

(3) Emergency door shall be marked "Emergency Door" on both the inside and outside.

(4) There shall be no steps leading to emergency door.

8. Fire Extinguishers. Each bus shall be equipped with a fire extinguisher of carbon tetrachloride pump type, with a minimum capacity of one quart and approved by National Board of Underwriters. The extinguisher shall be mounted in an accessible place, preferably at the dash inside the entrance door.

9. First Aid Kit

a. Each bus shall be equipped with a demountable first aid kit, installed to the left of the driver. First aid kits must be approved by the state Director of Transportation.

b. Sizes required for buses:

16-unit kit required in all buses carrying up to 30 passengers.

24-unit kit required in all buses carrying 31 to 48 passengers.

36-unit kit in all buses carrying 49 and up.

10. Flags—Flares—Fusees. Every vehicle must be equipped with three flags; three fusees and either three oil flares, or three red reflectors. The red reflectors are recommended for use on school buses. If oil flares are used, they must be mounted outside the bus body or in a leak-proof case.

11. Floor. The floor of the body shall be covered with nonskid material and shall be gas tight. Battleship linoleum is recommended.

12. Heaters. Each bus shall be equipped with a heater of hot-water type. Heater shall be capable of maintaining an inside temperature of 50° Fahrenheit at average minimum January temperatures as established by the United States weather bureau.

13. Identification. For purposes of identification:

a. School bus bodies including hood, cowl, and roof, shall be painted a uniform color, National School Bus Chrome, according to specifications of the National Bureau of Standards, with the exception of front fenders and running board.

b. "Every school bus except private passenger vehicles used as school buses shall carry words 'School Bus' in black letters at least eight (8) inches high on front of the bus above the windshield and rear of bus above the windows or emergency door."

c. The word "Stop" shall not be permitted in the front or rear of the bus.

d. Each bus, school owned or privately owned, shall bear the name of the school and bus number, example: ..... School No. ..... on each side in black standard unshaded letters, 5 inches high. Buses owned by individuals shall also bear the name of the owner of bus followed by the word "owner" in letters 1½ inches high. The pupil seating capacity shall be placed to the left of the entrance door, below the owner's name, midway between the floor line and the belt line, in 2 inch characters, example:

....., Owner

..... Capacity

Capacity must be put inside bus also.

14. Inside. Body must be lined so as to cover all projections.

15. Insulation. Must be insulated on ceiling and sidewalls.

16. Inside Height. The minimum inside body height shall be not less than 50 inches.

17. Instrument Panel. See Instrument Panel in Chassis Standards.

18. Lights. Same as for regular school bus. See chassis, small bus.

19. Rear Vision. Inside and outside rear view mirror in sizes 4" x 15".

20. Seats

a. All seats shall be securely fastened to the body of the vehicle. They shall be covered with suitable padding material and comfortably upholstered with adequate sponge rubber padding.

b. Jump or portable seat shall not be used. If the vehicle is equipped with a movable seat beside the driver, it shall be removed.

c. Thirteen inches shall be the allowable rump width in determining seating capacity of bus.

d. All seats shall be 14 inches in depth overall. The distance from the top of the undepressed seat cushion to the floor at the front of the seat shall be 12 to 14 inches and at the back of the seat cushion 10½ to 12½ inches from the floor.

e. If forward-facing seats are used, they shall be so placed that the distance from center to center measured at the top center of the backs shall not be less than 24 inches.

f. If longitudinal seats are used, only two shall be installed.

g. The back rest for longitudinal seats shall be at least 8 inches in vertical width and shall extend at least 12 inches in height above the seat.

21. Skid Chains. Each bus shall be equipped with skid chains or mud grip tires.

22. Stop Signal Arm

a. Each bus shall be equipped with a stop signal arm constructed of substantial material and so designed as to facilitate operation by the bus driver while driving. The stop signal arm shall be of the semaphore type and shall be mounted on the left side of the bus and be so designed as to be seen readily by motorists approaching the bus from either the front or the rear.

b. The color of the stop signal arm shall be National School Bus Chrome with the letters "STOP" in 6-inch black letters on both sides.

23. Sun Shield. Sun glare shield approved by chassis manufacturer as standard shall be provided.

24. Roof Ventilation. A static type exhaust roof ventilator shall be installed in low pressure area of the front roof panel.

25. Width. The inside width shall not be less than 51 inches measured at the seat line.

26. Windshield Wipers.

a. There shall be two windshield wipers of vacuum or electric type.

b. If vacuum type is used, a positive type vacuum pump shall be installed that will guarantee continual action. If pump is found to be inadequate, a vacuum reserve tank of not less than 900 cubic inches capacity should be a part of the equipment. All vacuum installation must have approval before installation.

27. Windows. Two windows shall be installed on each side of the vehicle. They shall be rectangular in shape. Approximate dimensions shall be 12 inches by 24 inches.

G. Passenger Cars, Station Wagons, Carry-Alls.

1. Passenger Cars Used as School Buses

a. The car must be of the five-passenger closed body type.

b. The body must be all steel or of a metal at least equivalent in strength to all steel.

c. The brakes must be four-wheel brakes adjusted to properly stop car when fully loaded.

d. The hand brake must be adequate to hold vehicle when stopped on a hill.

e. Steering apparatus must not show excessive looseness or play.

f. Tires must have a good tread and be in good condition.

g. Windshield must afford clear vision, must not be cracked.

h. Two windshield wipers in good working condition must be on car.

i. Must have a nonglare rear view mirror inside and one outside on the left side.

j. Must have stop tail lights in good working order.

k. Shall have multiple beam head lights in good working order.

l. Head lights must be equipped with a switch to raise or lower beam.

m. Shall have a good horn in working order.

n. Must have a hot water heater.

o. Shall have a good defroster. If defroster is inadequate, must have defroster fan installed on left side of windshield.

p. All glass in car must be safety glass.

q. Must have a good spare tire.

r. Must have demountable school bus signs for front and rear of car. They must be school bus chrome with black letters 6 inches high.

s. Must have fire extinguisher.

t. Must have 12-unit first aid kit.

u. Must have hand axe.

2. Station Wagons Used as School Buses

a. The station wagon must be of all metal construction.

b. There must be no projections inside that may cause injury.

c. Must meet all other requirements as listed for passenger car.

3. Suburban Carry-Alls Used as School Buses

a. Must be painted National School Bus Chrome.

b. Must be equipped with school bus signs—School-owned equipment must have words "School Bus" printed above the windshield and above rear door.

c. Must have a stop arm.

d. Must meet all other requirements as listed for passenger car.

VETERANS' TRAINING

DEPARTMENT RULES FOR APPROVAL OF ON-THE-JOB TRAINING ESTABLISHMENTS FOR ELIGIBLE VETERANS UNDER THE SERVICEMEN'S READJUSTMENT ACT OF 1944, AS AMENDED.

The following procedures, as they relate to the approval, administration, and supervision of the on-the-job training program for veterans, are in effect in the Iowa State Department of Public Instruction.

Rule 1. In order to qualify as a training facility, the establishment must submit a written application on form as prescribed by this department.

Rule 2. Upon receipt of the written application, it is checked by a staff member, and if there is any merit to the application, the establishment is

visited and a detailed inspection is made to determine the correctness of the information given in the application.

Rule 3. The inspector's recommendations are subject to the review of the Director of the Division.

Rule 4. Wage Schedules. The employer shall observe the following points in setting forth the wage schedule for the training period:

a. The schedule shall be set up for the entire period of training with provision for increases at regular intervals.

b. The starting wage and the wage paid during training cannot be less than the wage normally paid a nonveteran learner in this trade.

c. The starting wage shall not be less than 50% of the stated objective wage.

d. The wage schedule shall increase during each period of training until the employer is paying approximately 90% of the objective wage during the last period of training.

e. The wages shall be in conformity with state and federal Laws and applicable bargaining agreements.

f. Wage schedules contained in applicable bargaining agreements, wages established by law, or other wage schedules established by large businesses which can be shown to be a matter of record will be recognized.

g. The after training wage shall be the wage that is normally paid to a person who has had training equivalent to that contemplated by the proposed training program and who is beginning employment in the classification. Further raises which have been granted to other employees on the basis of length of service or loyalty to the firm should not be considered in determining the completion wage.

h. Since the employer is required to guarantee definite periodic wage increases, programs shall not be approved which contain a wage schedule set up on a commission basis.

DEPARTMENT RULES FOR APPROVAL OF EDUCATIONAL INSTITUTIONS FOR THE EDUCATION AND TRAINING OF ELIGIBLE VETERANS UNDER THE SERVICEMEN'S READJUSTMENT ACT OF 1944, AS AMENDED.

The following procedures, as they relate to the approval of the various types of schools, are in effect in the Iowa State Department of Public Instruction:

1. Colleges: All Colleges, Universities, and Junior Colleges accredited by the State Department of Public Instruction, the Iowa Committee on Secondary School and College Relations, or the North Central Association are approved without further inspection.

2. High Schools: All high schools accredited by the Department of Public Instruction are approved without further inspection.

3. Related Courses for Apprenticeship Programs: Approved upon recommendation of the Department of Vocational Education without subsequent inspection.

4. Schools of Bible or Theology: Must be recommended by a recognized accrediting agency in the Theological Field. Subject to inspection following receipt of written application.

5. Schools of Nursing: Must be recommended by the Iowa State Board of Nurse Examiners. Subject to inspection following receipt of written examination.

6. Hospitals: (Residencies, Medical Technologists, X-Ray Technicians, etc.) Must be recommended by the Council on Medical Education and Hospitals, American Medical Association, and/or the Iowa State Department of Health. Subject to inspection following receipt of written application.

7. Schools of Cosmetology: Must be recommended by the Board of Cosmetology Examiners, Department of Health. Subject to inspection following receipt of written application.

8. Schools of Barbering: Must be recommended by the Board of Barber Examiners, Department of Health. Subject to inspection following receipt of written application.

9. Flight Schools: Must be recommended by the U. S. Civil Aeronautics Authority and the Iowa Department of Aeronautics. Subject to inspection following receipt of written application.

10. Schools of Business: Subject to inspection following receipt of written application.

11. Trade Schools: Same as (10) above.

12. Correspondence Courses: Must have operated successfully in Iowa for at least three years. Subject to inspection following receipt of written application.

All of the above institutions, except public or other tax-supported schools, must operate successfully in Iowa for at least one year prior to approval. With respect to Correspondence Courses, three years of successful operation is required.

The one year requirement may be waived when the institution submits positive evidence that the school is essential to meet the requirements of veterans in the state of Iowa.

The written application referred to in the above shall include the following information:

1. Name, address, and telephone number of the school.
2. Names and qualifications of owners and managers of the school.
3. Statement concerning the date the school was established, and the period of time school has been under the present management.
4. Statement as to the financial solvency of the school, and assurance that school will continue operations for a considerable period of time.
5. Statement concerning the school's accreditation by any recognized accrediting agencies, if any.
6. Statement concerning present enrollment and maximum number of students proposed to be trained in the courses at one time.
7. Description of the physical plant of the school, giving the number and size of classrooms; type of heating, lighting and ventilation, blackboard space; number of toilets and lavatories; number and kinds of desks, tables, chairs and other school furniture; total floor space; and a listing of all laboratory and classroom equipment available for instruction.

8. Names and educational and experience qualifications of all instructors.

9. Statement of the educational prerequisite for each course.

10. Statement as to the exact title of the course and specific description of the objective for which given.

11. Statement as to the length of the course(s) in weeks; number of hours school is in session per week.

12. A detailed curriculum must be attached showing subjects taught, type of work or skills to be learned, and approximate length of time to be spent on each.

13. Samples of permanent records showing students' conduct and progress are to be enclosed, as is a sample certificate or diploma issued students upon satisfactory completion of the course of study.

14. Statement as to tuition costs, and costs for required books, supplies and equipment.

15. Statement concerning graduates' placement during the year preceding date of application.

16. Statement that school buildings meet local and state regulations concerning fire, safety, and health.

Upon receipt of the written application, it is checked by a staff member, and if there is any merit to the application, the school is visited and a detailed inspection is made to determine the correctness of the information given in the application.

The following standards are used in evaluating a school:

1. The curriculum and instruction must be consistent in quality, content, and length with similar courses in the public schools or other private schools with recognized and accepted standards.

2. Each school must have a system for keeping attendance, progress, and placement records which is acceptable to this department. Records must be kept up to date and reports must be prepared and submitted as requested. Furthermore, school records must be made available for inspection on request of department representatives.

3. School must have clearly stated and enforced standards of attendance, progress, and conduct. Such standards must be acceptable to this department.

4. The school must give appropriate credit for previous training or experience, with training period shortened proportionately. No course of training will be considered bona fide as to a veteran who is already qualified by training and experience for the course objective.

5. The school must provide the student and the Veterans' Administration with a copy of the approved curriculum.

6. Upon completion of the training, the school must give the veteran a certificate indicating the approved course, title, and length and that the training was completed satisfactorily.

7. The school must have a clear statement as to entrance qualifications and must abide by them.

8. The school must have sufficient toilet facilities to adequately serve the enrollment.

9. Each school must provide at least 25 square feet of floor space for each student in a classroom; and at least 40 square feet in laboratories or shop rooms for each student training therein.

10. Heat, light, and ventilation shall be adequate for the type of instruction and enrollment in the school. Thirty foot-candles of light shall be considered minimum where reading is done.

11. School buildings must meet local and state regulations concerning fire, safety, and health.

12. Schools must be ethical in their advertising and solicitation. Both are subject to review and approval by this department.

13. Instructors for a trade school shall have at least three years of experience in the trade as a journeyman, above the learning level. Instructors in other schools shall hold appropriate certificates, licenses, or degrees.

14. The student-instructor ratio may not exceed 35 to 1 in any classroom activity, and may not exceed 20 to 1 in any laboratory or shop activity unless the school is licensed by another agency of the state. The ratio in Flight Schools must be based on requirements of the U. S. Civil Aeronautics Authority.

15. While schools may not guarantee employment upon graduation, a school should exert every effort to assist its graduates in obtaining employment.

16. Tuition and other charges made by school should be clearly set out in publications of the school.

17. Schools should make use of modern teaching aids and procedures.

DEPARTMENT OF PUBLIC SAFETY

ADMINISTRATIVE DIVISION

Procedure and Regulations Pertaining to Approvals on:

Electric Head Lamps, Electric Auxiliary Driving Lamps, Rear Lamps, Reflectors, Registration Plate Lamps, Clearance and Identification Lamps, Bicycle Lamps and Reflectors, Spot Lamps, Stop Lights, Signal Lamps and Devices, Side Marker Lamps, Draw Bars, Tow Bars, Safety Chains, Safety Glass, Flares, Lanterns, Fusees, and Fifth Wheel or Saddle Mounts.

1. Application for Approval: Consideration for purposes of approval will be given only on an entire system, consisting of every part necessary for complete installation. Approval will be granted only after a complete examination has been made of the device, its accessories, and of the test data accompanying it, and these items shall have been found to comply with the laws of the state of Iowa, and the specifications hereinafter mentioned.

Application for approval shall be made in writing and shall be accompanied by samples, the required examination fee, and a laboratory report of tests described hereinafter. These shall be sent direct to the Patzig Testing Laboratories, 2215 Ingersoll Avenue, Des Moines, Iowa, which is the department's official testing agency. The applicant shall supply any additional information or tests which may be required. Approval, if granted, shall cover only units which are substantially identical in material, construction, workmanship and operation with the samples submitted.

2. Samples: Two sample sets of each type of lighting unit, representative of the type regularly manufactured and marketed, shall be submitted to the Patzig Testing Laboratories for examination. In the case of tow bars, towing devices, saddle mounts, drawbars, or safety chains, one representative sample will be sufficient, and in the case of safety glass twelve 12" x 12" representative specimens are required.

3. Fees: Any person, firm or corporation desiring approval of a device shall remit to the Patzig Testing Laboratories, with his application for approval, an examination fee of twenty-five dollars ($25.00) for each type of device submitted.

4. Laboratory Test Reports: All laboratory tests shall be made by a competent and unbiased testing authority, satisfactory to the Commissioner of Public Safety, at the applicant's expense and at his request. No lighting unit or device will be approved until it has been subjected to the required laboratory tests, through which it is shown to be capable of conforming to the requirements of illumination, construction, endurance and/or operation. Upon satisfactory completion of laboratory tests, the lighting units or devices may be observed under various road conditions and subjected to any other tests deemed necessary by the Commissioner of Public Safety.

5. Requirements for Approval: Upon receipt of the required representative samples, examination fee, and laboratory test reports, these will be checked one against the other, and with the specifications and legal requirements for such devices.

6. Operation and Installation Instructions: Complete instructions for installation, adjustment and operation, including comprehensive diagrams where deemed advisable, shall accompany each unit submitted for approval or sold. In the event that any unit is manufactured in a size other than the sample submitted, additional test reports will be required for each size.

7. Marks or Identification: Each unit or device submitted must bear a distinctive designation, trade-mark or name under which it is to be approved, and must be so placed as to be legible when installed. This is required by section 321.426 of the motor vehicle laws as compiled in 1946 [C. '50].

8. Specifications: The methods and test requirements to be complied with shall be:

(a) The U. S. Department of Commerce, commercial standards or the Society of Automotive Engineers Specifications as given in the current SAE Handbook for all lighting equipment, signals, signal operating units, reflectors, lanterns and flares.

(b) The I.C.C. requirements for reflector flares, lanterns, flares, towing devices and saddle mounts.

(c) The Current American Standards Association specifications for safety glass.

(d) Applicable portions of the above standard specifications for devices which are not specifically covered but logically should meet similar requirements.

(e) Special specifications which have or may be adopted by the Motor Vehicle Departments to apply on devices not covered by the foregoing.

(f) Color of Lens: The color of lens must be as provided for in the commercial standards or SAE specifications as determined by use of the standard light-limit and dark-limit glasses therein designated.

9. Approval: The applicant of any lamp or device approved will be issued a certificate of approval together with any instructions or limitations. No unit will be approved that does not conform with the requirements or, which in the opinion of the department, is liable to prove unsafe or unsatisfactory in use. Any change in the design, construction, or identification marks of a unit which has been approved will require a new approval as if for a new unit, unless such change is of a minor nature and in no way materially alters the identification marks, general design or construction. In such event the Commissioner may grant an extension.

10. Revocation: The following procedure will apply to any unit sold commercially failing to meet the requirements of the law or rules and regulations of the department. All tests hereunder will be conducted at the expense of the holder of the certificate of approval of the unit:

SECTION 321.429 (Code of Iowa, 1946 ['50]). "Revocation of certificate. When the commissioner has reason to believe that an approved device as being sold commercially does not comply with the requirements of this chapter, he may, after giving

thirty days previous notice to the person holding the certificate of approval for such device in this state, conduct a hearing upon the question of compliance of said approved device. After said hearing the commissioner shall determine whether said approved device meets the requirements of this chapter. If said device does not meet the requirements of this chapter he shall give notice to the person holding the certificate of approval for such device in this state."

"If at the expiration of ninety days after such notice the person holding the certificate of approval for such device has failed to satisfy the commissioner that said approved device as thereafter to be sold meets the requirements of this chapter, the commissioner shall suspend or revoke the approval issued therefor until or unless such device is resubmitted to and retested by an authorized testing agency and is found to meet the requirements of this chapter, and may require that all said devices sold since the notification following the hearing be replaced with devices that do comply with the requirements of this chapter. The commissioner may at the time of the retest purchase in the open market and submit to the testing agency one or more sets of such approved devices, and if such device upon such retest fails to meet the requirements of this chapter, the commissioner may refuse to renew the certificate of approval of such device."

11. These regulations and specifications are prepared and issued under authority of section 321.428 of the Iowa motor vehicle laws as compiled in 1946.

DEALERS LICENSE DIVISION

"PLACE OF BUSINESS" shall include the following requirements:

Number (1): *"Designated Location"* means a building actually occupied, easily accessible to the public, and wherein the public may contact the owner or operator at all reasonable times.

Number (2): *"Adequate Facilities Shall Be Maintained for Displaying Cars"* means a suitable space in a building reserved for display purposes where automobiles may be viewed by prospective buyers under conditions favorable to health and safety, meaning clean air, dry and safe flooring, well-lighted, and free from obstacles, equipment or machinery, etc.

Number (3): *"Reconditioning and Repairing"* means a suitable repair shop separate from display room, with space to repair and recondition one or more automobiles at the same time, equipped with ample tools for making these repairs.

DIVISION OF FIRE PROTECTION

The following rules, regulations and specifications have been approved and adopted by the State Fire Marshal under the authority of and in accordance with the provisions of chapter 103, Code of Iowa, 1946, 1950.

Class "A" Escapes

METAL SPIRAL AND TUBULAR SLIDE TYPE AND ENCLOSED FIREPROOF STAIRWAYS

Spiral and tubular slide fire escapes shall be considered as Class "A" escapes and will be permitted when general plans and specifications for such escapes have been filed with the state fire marshal by the manufacturer and approved by the fire marshal. Plans for each installation shall be submitted for approval before escape is fabricated.

Enclosed fireproof stairs may be considered as Class "A" escapes when approved as such by the state fire marshal.

Class "B" Escapes

IRON STAIRWAY FIRE ESCAPES—BALCONIES

Frames. All frames shall be constructed according to specifications herein noted for balconies for ladder escapes with exception of opening and depth, and of sufficient length to permit of an easy (or about 45 degrees) pitch to the stairs. All balconies shall be not less than twenty-six inches (26") deep and twelve inches (12") longer than width of exit, said twelve inches (12") to extend in direction of downward flight of stairway, and shall not be less than fifty-four inches (54") deep at turns, and the full width of stairway must be maintained at all turns in stairways.

Posts. All railings and posts for stairway balconies to be constructed the same as for ladder balconies, except that posts at open end of balconies shall be braced and intermediate posts shall be braced at least every six feet (6') to the top member of brackets and which shall extend at least ten inches (10") beyond balcony platform, to provide support for a one and one-quarter-inch by one and one-quarter-inch by one-quarter-inch (1¼" x 1¼" x ¼") angle, or a five-eighths-inch (⅝") round or square brace to posts fastened about fifteen inches (15") above balcony frame.

Rails. Rails of balconies for Class "B" escapes shall be constructed as provided for ladder or Class "C" escapes. Provided, however, that all stairway escapes hereafter erected on school buildings shall be constructed with filling-in-bars or wire mesh in which case a two-rail system may be used with bottom rail not more than eight inches (8") above the floor of balcony and shall be of one and one-half-inch by three-eighths-inch (1½" x ⅜") bar, or of one and one-half-inch by one and one-half-inch by one-fourth-inch (1½" x 1½" x ¼") angle iron, and a top rail of one and three-fourths inches by one-half-inch (1¾" x ½") bar, or one and three-fourths inches by one and three-fourths inches by one-fourth-inch (1¾" x 1¾" x ¼") angle iron and not less than three feet (3') above balcony floor. Rails at dead ends to be leaded or cemented into the wall not less than four inches (4").

Filling-in Bars or Wire Mesh. The standard or filling-in bars shall be not less than five-eighths-inch (⅝") round or square iron, well riveted or welded to the top and bottom rails of all balconies and stairways, and shall be placed not more than six inches (6") apart, or a wire mesh filling may be used, the same to be constructed of not smaller than ten (10) gauge wire with not larger than one and one-half-inch (1½") mesh, securely fastened to all posts and railings of balconies and stairways.

Brackets—Balconies. Bracket construction of angle iron shall be not less than one and three-quarters by one and three-quarters by one-quarter-

inch (1¾" x 1¾" x ¼") angle iron, firmly secured at all points of intersection of main members to one-quarter-inch (¼") gusset plates, by at least two (2) one-half-inch (½") rivets. Where width of balcony exceeds forty-two inches (42"), interior braces of one and one-half by one and one-half by one-quarter-inch (1½" x 1½" x ¼") angle iron, or its equivalent, shall be securely riveted to main members of bracket. The anchorage of all angle iron brackets shall consist of one-inch (1") round iron, securely riveted with not less than three (3) one-half-inch (½") rivets to the top member of bracket and passing through the wall and secured both above and below as specified for brackets for ladder balconies. Angle of brackets shall be same as for ladder escapes.

STAIRWAYS

Stairway Clearance. No stairway shall be erected closer than four inches (4") from any portion of walls of building.

Stringers. Stringers for stairs to be not less than two and one-quarter inch by five-sixteenths-inch (2¼" x 5/16") iron, two on each side of stair with steps securely bolted to same and so spaced that no part of tread will protrude beyond stringers. Stairway stringers to be securely fastened to the balconies with one-half-inch (½") bolts.

Steps. Steps to be made of at least five (5) one-half-inch (½") square irons with corners upward, firmly riveted or welded to steel plates at each end. Said plates to be two and one-quarter inches by five-sixteenths-inch (2¼" x 5/16") mild steel firmly bolted with one-half-inch (½") bolts to stringers and punched one and three-quarters inches (1¾") center to center, forming a tread not less than seven inches (7") wide and twenty-two inches (22") long.

Rise. Steps to be spaced so as to make about eight-inch (8") rise. On counterbalance stairways there shall be provided between the four (4) upper treads a filling-in riser, of the same construction as stair treads, attached to and parallel with lower members of stringers.

Posts. Angle iron posts one and three-quarter inches by one and three-quarter inches by one-quarter-inch (1¾" x 1¾" x ¼") shall be spaced not to exceed four feet (4') apart on all stairways, and shall be rigidly fastened to the stringers of stairway.

Rail. Railings for stairways to be the same as balcony railings, except that no brace posts shall be required and all double width stairways shall have railings on both sides of stairway. All single width stairways, where there is more than four-inch (4") space between stairways and walls, recesses or openings in walls, shall be provided with railings on the inside, the same as specified for outside of stairways.

Double Width Stairs. Where double width stairways are constructed they must be designed to carry the double load required, the treads to be composed of at least five (5) three-quarter-inch (¾") square irons, corners upward, and firmly riveted or welded to steel plates at each end, provided that where a center stringer is used, the treads shall conform to specifications for single stairways. Class "B" fire escapes for hospitals shall be double width and reach ground direct.

Stair Bracket. Where any flight of stairway exceeds sixteen feet (16') in length, a bracket complying with bracket specifications to provide support and stiffening shall be placed as near midway of the flight as possible.

Intermediate Platform. Whenever the length of any stairway (Class "B") fire escape shall exceed twenty feet (20') between platforms, an intermediate platform not less than three feet (3') in length and the full width of escape shall be provided.

Terminal Balcony. In all cases where stairway (Class "B") fire escapes terminate within six and one-half feet (6½') from the ground, they shall be provided with a balcony at bottom the full width of stairway and not less than thirty inches (30") in length.

Exits. Fire escapes erected on theatres, opera houses and school buildings, public halls and assembly rooms shall be reached through doorways provided at floor level on each floor and shall reach ground either direct or by counterweight or counterbalance stair. Provided, however, that buildings used strictly for high school purposes may be exempted from this rule because of construction or other exceptionally favorable conditions. Every (Class "B") fire escape that reaches the ground direct shall be firmly anchored to a cement or stone block footing. Exits to Class "A" and Class "B" fire escapes shall be doors at floor level and open outward.

All hospitals, sanatoriums, infirmaries, homes for the aged, county homes, and other similar institutions shall be equipped with an approved type of spiral or tubular fire escape.

Counterbalanced Stair. Counterweight or counterbalanced stairways shall be constructed from lower balcony to the ground, and must be railed on both sides, and so braced and strengthened as to withstand the stresses produced when loaded stairway strikes the ground. The path described by the operation must be free from any obstruction which might prevent the successful operation of same.

COUNTERWEIGHT CONSTRUCTION

Brackets. Top bracket to be standard construction for brackets. Lower bracket construction may be two (2) standard brackets, or their equivalent, with not less than four-inch (4") channel iron crossplate on top. Where special lower brackets are provided they shall be attached to wall by two (2) expansion bolts not less than five-eighths-inch (⅝") in diameter.

Guides for Counterweight. Guides shall be not less than two (2) one and three-quarter-inch by one and three-quarter-inch by one-quarter-inch (1¾" x 1¾" x ¼") angle iron or two (2) iron rods not less than three-quarter-inch (¾") diameter arranged in such manner that counterweight is securely retained. Guides to be securely attached to upper and lower brackets, with two (2) nuts on bolts.

Sheaves. Not less than two (2) sheaves of self-lubricating type shall be provided. For five-eighths-inch (⅝") cable the diameter of sheaves shall not be less than ten inches (10"). For one-half-inch (½") cable the diameter of sheaves shall be not less than eight inches (8").

Housing. Housing for sheaves shall be constructed of sheet iron not less than No. 10 gauge and shall inclose both sheaves to their full depth.

Cables. Cables shall be not less than one-half-inch (½") diameter flexible hoisting cable.

Counterweights. Counterweights shall be so constructed that they will operate freely in guides under any weather conditions.

Bails. Bails shall be constructed of not less than three-quarters-inch (¾") diameter iron rod attached to outside of stair stringers and provided with cross-bar equal to width of stair at top of bail, with a minimum head clearance of not less than seven feet (7') at all times.

Class "C" Escapes

IRON LADDER FIRE ESCAPES—BALCONIES

Material. All balconies for ladder fire escapes hereafter erected must be of wrought iron or mild steel, not less than twenty-eight inches (28") deep and six feet (6') long.

Frame. The balcony frame shall be made continuous of not less than one and three-quarter-inch by one and three-quarter-inch by one-quarter-inch (1¾" x 1¾" x ¼") angle iron securely riveted or welded together, with cross bars every two feet (2'), said bars to be punched one-half-inch (½") square every one and three-fourths inches (1¾") center to center, and one-half-inch (½") square iron with corners upward forced through the same, leaving a manhole of not less than twenty-four by twenty-four inches (24" x 24") located to clear side of exit to balcony by at least six inches (6"). The cross-bars to be securely riveted, welded, or bolted to the angle iron frame. Said cross-bars must not be less than one and three-fourths-inch by three-eighths-inch (1¾" x ⅜") iron. Balconies over thirty inches (30") wide must have at least one, one and three-fourths-inch by one-fourth-inch (1¾" x ¼") T-iron lengthwise through the balcony.

Posts. Said balconies to have a one and three-fourths-inch by one and three-fourths-inch by one-fourth-inch (1¾" x 1¾" x ¼") angle iron post every three feet (3'), bolted to the balcony.

Rails. Balconies to be equipped with three rails of angle iron, or pipe. Angle iron to be one and three-fourths-inch by one and three-fourths-inch by one-fourth-inch (1¾" x 1¾" x ¼"). Pipe rail to be three-fourths-inch (¾") inside diameter pipe. Top rail to be not less than three feet (3'), and bottom rail not more than eight inches (8") above balcony with intermediate rail spaced equally between the two. All railing to be continuous, except the space occupied by ladder, where railings shall be securely bolted to sides of ladder.

Rails shall enter the wall at each end at least four inches (4") and top rail be securely braced to balcony with one and one-half-inch by one-fourth-inch (1½" x ¼") bar.

In lieu of the above a rail system with filling-in-bars or wire mesh as described under stairway escapes may be used.

BRACKETS FOR BALCONIES OF LADDER ESCAPES

Material. There shall be not less than three (3) one-inch (1") square or one-inch (1") diameter round mild steel brackets to every six-foot (6') balcony, brackets to be spaced not to exceed three feet (3') apart. Brackets as specified for stairway escapes may be used.

Fastenings. Top bar of said bracket must pass through the wall of the building and be bolted on the inside with a nut and four-inch by four-inch by three-eighths-inch (4" x 4" x ⅜") plate iron washer back of nut. Where walls are of frame construction, or veneered, said brackets must be secured by a four-inch by three-eighths-inch (4" x ⅜") plate, or two, two-inch by five-sixteenths-inch (2" x 5/16") iron bars securely spiked to each studding on inside of wall and running the full length of balcony.

Angle. The angle of brackets to be about forty-five degrees (45°) and not less than thirty degrees (30°) without special permission from the state fire marshal, and to pass into the wall at least four inches (4") at bottom.

LADDERS

Material. Rungs of ladders to be one-half-inch (½") square iron, with the corners upward. Every rung to be riveted and to be 14-inch centers. All ladders must be eighteen inches (18") between side guards, which shall be not less than two inches by five-sixteenths-inch (2" x 5/16") iron.

Location. All such ladders, when erected on buildings, to be placed to the side of the windows, opposite the wall or pier, securely fastened with hook bolts, on the inside of each side bar, to the balconies and not less than twenty-four inches (24") away from the wall, and to start six and one-half feet (6½') from the ground. In lieu of starting ladder within six and one-half feet (6½') from the ground a drop ladder may be hung at second story in such a manner that it can be easily lowered in case of necessity, same to be secured by guides to insure safe upright position when ladder is lowered, and to be secured at second story in such manner as to be easily dropped without lifting. The vertical distance between anchorage for all ladders shall not exceed twelve feet (12').

GENERAL REQUIREMENTS

Rivets and Bolts. All rivets and bolts used in general construction to be not less than one-half-inch (½") diameter unless otherwise specified and all rivets to be driven hot, with heads concentric, with all holes well filled and rivet heads well rounded where clearance will permit.

Material. The use of second-hand material will not be permitted, and will be condemned if found in fire escape construction.

Fittings. No cast iron fittings shall be used.

Roof Ladder. All fire escapes to have a ladder of standard construction extending from top story balcony over and three feet (3') above the roof, with gooseneck construction securely fastened to the roof or wall. The bottom of said ladder to be secured to balcony, and in no case shall said ladder be constructed to lean outward from the building. When more than one fire escape is erected on a building, the number of roof-ladder extensions may be limited to a reasonable number necessary for fire-fighting purposes.

Holes in Masonry. All holes in masonry must be filled with best Portland cement mortar.

Painting. All work must be painted with not less than two (2) coats of paint, one of iron oxide and linseed oil in shop, and one of graphite and linseed oil after erection. The field coat to be different color than shop coat.

Factor of Safety. Balconies and stairways shall be capable of sustaining a live load of one hundred pounds to the square foot. Fire escapes shall have a factor of safety of not less than four (4).

Approval of Plans. Duplicate sets of blueprints of plans and specifications for fire escapes should be submitted to the state fire marshal for approval before beginning fabrication in the shop. If plans are acceptable, they will be approved, one set being returned to the sender and the other retained for the files of the state fire marshal.

Maintenance and Painting

Steel members of all classes of outside fire escapes shall be painted before and after erection.

All outside fire escapes shall be inspected at least once each year and shall be scraped and painted as often as necessary to maintain them in proper condition at all times.

All outside fire escapes shall be kept clear of all obstructions.

All outside fire escapes shall be promptly cleaned after snow or ice has accumulated thereon.

No obstructions such as telephone or lighting wires shall be permitted on or near outside fire escapes. Electric light or power wires shall not be directly over or within three feet of outside fire escapes or balconies, unless such wires are enclosed in rigid conduit.

Rules and regulations pertaining to exits in buildings, foyers, aisles and ramps in theaters, etc., and means of escape from buildings.

DOORS

Doors to Open Outward. The entrance and exit doors of all hotels, churches, lodge halls, courthouses, assembly halls, theaters, opera houses, colleges, public schoolhouses, and other structures where the hazard is deemed sufficient by the inspector, and the entrance doors to all class and assembly rooms in public school buildings, shall open outward and shall not be fastened against exit or so the same can not be easily opened from within. (Section 103.8, Code, 1946 [1950].)

Entrance and exit doors for hospitals or retail stores shall open outward when such arrangement appears warranted by the inspector, subject, however, to the approval of the state fire marshal.

Emergency Exits. Emergency exit doors for theaters, assembly halls, auditoriums, and dance halls shall be provided as follows: There shall be at least twenty-two inches (22") emergency exit door width for each one hundred (100) persons, or major fraction in excess thereof, and no emergency door shall be less than forty-four inches (44") in width except doors to fire escapes. At least one emergency door shall be provided. Emergency exit doors shall have lighted signs over door at night or when room is darkened. All emergency exit doors shall open outward and shall not be fastened against exit, except by antipanic bar locks, while the building is open to the public.

Foyers. Foyers, corridors, passageways and stairways for buildings noted in preceding paragraph shall not be of less width than the combined width of aisles leading into same and in no case shall any aisle or passageway be less than thirty-six inches (36") wide or any foyer or stairway less than forty-four inches (44") wide in the clear. Stairs and passageways shall be properly lighted. Auditoriums, assembly halls and dance halls on the second floor of two-story buildings not provided with at least two adequate stairs shall be equipped with fire escapes according to the ratio fixed by law.

Ramps. Ramps shall be provided in aisles and passageways leading to exits instead of steps whenever the rise to exit will permit a ramp to be used, and shall be surfaced with suitable nonslip material whenever surface is such as to involve danger of slipping. The rise in a ramp shall not exceed one foot (1') in each seven feet (7') of lineal length except by special permission of the state fire marshal.

Seats. Seats in auditoriums, theaters and assembly halls, balconies and galleries shall be securely fastened to the floor, except that railed-in enclosures, boxes or loges with level floors and having not more than fourteen (14) seats need not be fastened.

Seats shall be arranged in such manner that no more than fourteen (14) seats shall be placed between aisles or more than seven (7) seats between an aisle and the wall when there is no outside aisle at the wall. Seats shall be arranged so that there will not be less than thirty inches (30") from back to back of the seats. Seats without dividing arms shall have their capacity determined by allowing twenty inches (20") per person. No seats shall be placed in the aisles or persons allowed to stand in aisles or foyers. Persons waiting to enter the building shall not occupy more than one half of lobby, thus leaving one half of the lobby clear for exit.

DIVISION OF HIGHWAY SAFETY AND UNIFORMED FORCE

Drivers' License Examinations:

A person desiring to secure an Iowa driver's license must pass an examination given in Iowa by a uniformed driver's license examiner. He may take the examination as soon as he is eligible for an operator's license, and as soon as he feels that he has learned the rules of the road and has had sufficient practice to pass the examination.

The purpose of the examination is to determine three things:

1. Is the applicant physically and mentally competent to operate a motor vehicle with safety?

2. Does he know the law of the road, and has he had sufficient experience to operate a motor vehicle with safety?

3. Is he willing to keep his vehicle properly equipped for safe driving?

Under no circumstances will any person (except a nonresident) be given an examination unless accompanied by a licensed driver.

The examination shall consist of four parts: (1) vehicle inspection; (2) driving test; (3) written or oral test; and (4) vision test. A person wishing to obtain an instruction permit will be required to pass parts 3 and 4 of such examination; a person wishing to secure an operator's or chauffeur's license will be required to pass parts 1, 2, 3 and 4 of such examination.

Time When an Applicant May Appear for Re-examination:

1. If the uniformed driver's license examiner fails a person for low visual acuity which may be corrected by glasses, or if the applicant is refused an examination because of the condition of his vehicle, the applicant may appear again to complete the examination as soon as the necessary corrections have been made. The examination may be completed the same day in such cases, if the applicant's equipment is ready and time permits.

2. If the applicant must do some studying or practicing to complete the examination, (as in the case where he has failed the tests on road rules and signs), he shall not be permitted to take the remainder of the examination until the following day except in the case of out-of-state drivers who are anxious to be on their way or other emergency cases. In any case, a second trial should not be given less than four hours after the first, because the applicant may need this much time to prepare himself properly.

3. If the applicant fails the road test and needs considerable practice, he shall not be permitted to take the examination again within a week. An applicant who lacks very little of passing on the first driving test may be examined the following day at the discretion of the uniformed driver's license examiner.

Vehicle Inspections:

The vehicle inspection will be made by the uniformed driver's license examiner. The vehicle shall be roadworthy, shall be properly equipped with two headlights and a taillight in good working order, rear vision mirror, muffler, adequate foot and hand brakes, clear vision windshield of safety plate glass, windshield wiper, and horn or signaling device, and shall have proper registration plates and registration certificate.

No person shall be given a driving test until the vehicle which he presents for vehicle inspection meets the requirements as set forth herein. An applicant whose vehicle fails to pass the vehicle inspection test will be permitted to have the vehicle repaired or necessary adjustments made, and may return his vehicle for another inspection on the same day.

Road Signs Test:

Applicants who are unable to read standard signs and the questions pertaining thereto may be given an oral examination. This shall be done by using a set of standard signs as illustrated in the Iowa Driver's Guide. The applicant shall be shown the signs one by one and will be asked to explain the meaning of each or tell what he would do upon reaching each particular sign and why. The applicant must correctly explain the meaning of these signs in order to pass. The results of an oral test should be recorded in the same manner as the written test.

Test for Road Rules:

Purpose—The purpose of the road rules test is to learn if the applicant knows driving rules well enough to permit him to drive safely.

Scoring—The following rules will govern the scoring of the written examination required of an applicant for an operator's license, restricted chauffeur's license, school permit, and instruction permit:

(1) The applicant must satisfactorily answer 20 questions out of 25 questions submitted to him in order to qualify for an operator's license, school permit or instruction permit.

(2) On road sign tests, the applicant must answer correctly 7 out of 10 questions submitted to him.

(3) To satisfactorily pass the chauffeur's license examination, the applicant must correctly answer 23 out of 30 questions submitted to him.

Applicants who cannot read or write will be examined orally by the uniformed driver's license examiner taking a set of the standard rules questions and asking the applicant to give the correct answers. Results of such oral examinations will be recorded in the same manner as for written tests.

Road Test Procedures:

Driving tests will be given whenever the weather permits; however, postponement of such tests will not be made unless absolutely necessary.

Vision Examinations:

All applicants for an operating license will be required to pass a 20-40 vision test. If the applicant cannot score 20-40 vision without glasses and has glasses correcting his vision to 20-40, the license issued shall be restricted to wearing adequate glasses. If his vision score is 20-50 with each individual eye, and the applicant can score 20-40 reading with both eyes, the license shall not be restricted to glasses. If an applicant cannot score 20-40 vision with or without glasses he shall be referred to an eye specialist of his own choosing. If an applicant's vision score is less than 20-100 in one eye, his better eye should score 20-30 with or without glasses. Whenever the vision in the left eye is no better than 20-100, the applicant's license shall be restricted to the use of an outside rear vision mirror on the vehicle which he operates. A vision score of 20-75 or worse shall be considered as a vision failure.

License restrictions based on vision scores shall be substantially in accordance with the following table:

Vision Score	Restrictions Imposed on License
(a) 20-40 to 20-50	"TO ADEQUATE GLASSES", when glasses are required to correct to this tolerance.
(b) 20-50 to 20-60	"TO ADEQUATE GLASSES", when glasses will correct vision to this tolerance, plus "DAYLIGHT DRIVING ONLY".
(c) 20-60 but better than 20-75	"TO ADEQUATE GLASSES", when glasses will correct vision to this tolerance, plus "DAYLIGHT DRIVING ONLY", plus "MAXIMUM SPEED 45 M. P. H."

Instruction Permits:

The law does not permit driving on Iowa highways without a driver's license, and requires an examination before a license may be issued. An applicant who is unable to pass the required driving examination may be issued an instruction permit, if he successfully passes all other tests required of him. No fee shall be charged for such instruction permit and the applicant may, at any time within a sixty day period from the date of issuance of such permit, return to the driver's license examiner and upon successfully passing the required driving test, be issued a regular license upon receipt of the statutory fee.

Restricted Licenses:

There are many borderline drivers who cannot be conscientiously approved for unrestricted use of the highways. The following is a partial list of restrictions that may be imposed on any operating license whenever deemed necessary by the driver's license examiner:

1. Time—some drivers may be restricted to daytime driving only, particularly aged drivers whose vision may be impaired. Other drivers may be restricted only to the times when it is necessary for them to go to and from school. In a few cases an operating license may be restricted to the driver's working hours only.

2. Devices—on driver, such as artificial legs, arms, braces, or other equipment except hearing aids.

3. Adequate Glasses—the most common restriction which simply means that applicant must wear glasses while driving.

4. Type of Vehicle—if the driving examination is taken on a motorcycle, a motor scooter, or other unusual vehicle, the applicant's license will be restricted to the use of that vehicle only, as, for example, "Motorcycle only".

5. Restricted to operation of taxicab or passenger car.

6. Place—restrictions may be imposed on an applicant's license limiting his operation of a motor vehicle to a described route or to a certain community or locality, as, for example, "Restricted to driving within Smithfield city limits only".

When the application of a minor must be signed by the parent, or guardian any restrictions requested by such parent or guardian will be made by the driver's license examiner. For example, if a parent insists that his child's application be restricted to driving the parent's vehicle, it will be so restricted until such time that the parent requests the restriction to be removed, or until the child becomes old enough to drive without the parent's consent. Such a restriction to a stated vehicle may read, "Restricted to driving vehicle owned by R. C. Smith of Thomasville", or, "Restricted to driving 1939 Plymouth coupe, engine No. 9603214".

Any restriction imposed on an operating license will appear in the space marked "Restriction" if space permits. A lengthy restriction may be placed on the back of the license with the word "OVER" in the restriction box.

Standards for Bodily Disabilities:

The following restrictions will be placed on the operating license of an applicant who is unable to pass the required driving test without special equipment or devices:

1. Extremities

A. When both hands and both feet or one hand or one foot are missing or useless.....License will be restricted to use of a vehicle equipped with needed special equipment.

B. When either hand is missing or useless..... License will be restricted to use of artificial arm or to vehicle equipped with a grip knob on wheel and mechanical turn indicator.

C. When either foot is missing or useless..... License will be restricted to use of an artificial foot, or to use of a vehicle equipped with a pedal extension, or a manual brake or clutch.

2. General

A. Joints stiff.....Unrestricted license may be issued at discretion of driver's license examiner.

B. Body or limbs shaky or wobbly....Unrestricted license may be issued at discretion of driver's license examiner.

C. Strength too small for legal stop.....No license will be issued applicant until special equipment is installed on vehicle to be used, such equipment to be so designed as to aid the person in the process of stopping.

D. Stature too small for legal stop.....No license will be issued applicant until special equipment is installed on vehicle to be used, such equipment to be so designed as to aid the person in the process of stopping.

E. If any special or unusual equipment such as automatic gear shift, manually operated brakes or clutch, extra seat, cushions or power brakes is on the car used in the road demonstration the applicant's license shall be restricted to the use of a vehicle equipped with such special equipment, if needed.

3. Hearing

A. Deaf.....License will be restricted to the use of a vehicle equipped with an outside rear view mirror only if applicant is accident-prone or has a bad driving record.

4. Whenever the department has reason to believe an applicant is physically incompetent, he shall not be licensed until he has been examined by competent medical authority and has been pronounced physically able to drive safely. Such state-

ment must be presented, in writing, to the department. A special examination may be required of applicant before a final decision on the granting or the denial of a license is made by the department.

Mental Disability Standards:

1. No person who has ever been committed to or has been a patient in any prison, asylum, state hospital, or similar institution, whether public or private, because of insanity, mental diseases, feeble-mindedness, epilepsy, catalepsy, alcoholism, drug addiction, "spells", seizures, or other similar disorders, shall be licensed as a motor vehicle driver until he has presented a certificate (or a certified copy thereof) signed by the head of the institution to which he had been committed stating that he has been discharged as cured.

2. Whenever the department has any reason to believe that an applicant for a motor vehicle driver's license is mentally incompetent, or disabled, he shall not be licensed until he has been examined by competent medical authority and pronounced able to drive safely.

3. When statements of restoration-to-competency or discharged-as-permanently-cured are required from institutions, they must be secured in writing by the applicant and supplied to the department signed and attested by the proper officials. The original (or a certified copy) of such court order or certificate must be presented to the driver's license examiner and forwarded to the Department of Public Safety as a permanent part of the application for a motor vehicle driver's license.

STORAGE AND HANDLING OF LIQUEFIED GASES

The following rules and regulations have been approved and adopted by the state fire marshal under the authority of and in accordance with the provisions of chapter 101, Code of Iowa, 1946.

Definitions

The word "approved" as used in these regulations means acceptable to the state fire marshal.

A device or system having materials or forms different from those detailed in these regulations may be examined and tested according to the intent of the regulations and if found equivalent may be approved.

In these regulations those provisions which are considered essential for adequate protection of life and property from fire are indicated by the words "shall" and "must."

The words "should" or "preferably" indicate advisory provisions, concerning which the state fire marshal should be consulted.

Introduction

The composition of liquefied petroleum gases varies, but in all the established grades the predominant compounds are propane and butane (isobutane and normal butane). Under moderate pressure the gases liquefy, but upon relief of the pressure are readily converted into the gaseous phase. Advantage of this characteristic is taken by the industry, and for convenience the gases are shipped and stored under pressure as liquids. When in the gaseous state, these gases present a hazard comparable to any flammable natural or manufactured gas, except that, being heavier than air, ventilation requires added attention. The range of combustibility is considerably narrower than that of manufactured gas.

When below 30° F. butane is a liquid and the hazard is similar to that of a flammable liquid. Propane is a liquid at atmospheric pressure at temperatures below minus 44° F. and normally does not present a flammable liquid hazard.

Rapid vaporization takes place at temperatures above the boiling points (butane about 30° F.; propane about minus 44° F.) and tends to lessen the hazard as leaks would be gaseous and not liquid. Normal storage of these gases is as a liquid under pressure.

The term "liquefied petroleum gases" as used in these regulations shall mean and include any material which is composed predominantly of any of the following hydrocarbons, or mixtures of them; propane, propylene, butane (normal butane or isobutane), and butylenes.

In the interest of safety it is important that employees understand the inherent hazards of these gases, and that they be thoroughly trained in safe practices for handling, distribution and operation.

Application of Rules

(a) The following regulations are intended to apply to the design, construction, location, installation, and operation of liquefied petroleum gas systems. These regulations do not apply to marine terminals, natural gasoline plants, refineries, tank farms, or to gas manufacturing plants where specific approval of construction and installation plans is obtained from other regulatory bodies having jurisdiction.

(b) The "Basic Rules" are rules that apply to more than one division. They are used to avoid repetition. They apply to each of the four divisions only as indicated in each division.

(c) Division I applies to system utilizing containers constructed in accordance with Interstate Commerce Commission specifications.

(d) Division II applies to system utilizing containers other than those constructed in accordance with Interstate Commerce Commission specifications.

(e) Division III applies to tank truck and trailers for the transportation of liquefied petroleum gases.

(f) Division IV applies to fuel containers for the use of liquefied petroleum gases as motor fuel; or with easily movable, readily portable or self-propelled internal combustion engines (i.e., highway vehicles—trucks, buses, tractors, automobiles, etc.—farm machinery, construction and miscellaneous machinery; industrial plant tractors, locomotives, similar mobile or semimobile units; etc.).

(g) Where liquefied petroleum gas in portable containers is to be used for welding, flame cutting and other industrial applications, the standards for "the installation and operation of gas systems for welding and cutting" (NBFU Pamphlet No. 51) shall apply. Only containers constructed in accordance with I.C.C. specifications may be used.

(h) When reference is made to gas in these regulations it shall refer to liquefied petroleum gases in

either the liquid or gaseous state. The term "containers" includes all containers such as tanks, cylinders or drums used for shipping or storing liquefied petroleum gases as regulated herein.

BASIC RULES

Basic Rule B.1—Odorizing Gases

(a) In order that the danger of escaping combustible gases may be minimized and to facilitate the quick detection of gas leaks, all liquefied petroleum gases shall be effectively odorized by an approved agent of such character as to indicate positively, by a distinctive odor, the presence of gas down to concentration in air of not over one-fifth the lower limit of combustibility.

Note: The lower limits of combustibility of the more commonly used liquefied petroleum gases are: Propane, 2.15 per cent; butane, 1.55 per cent. These figures represent volumetric percentages of gas-air mixtures in each case.

Basic Rule B.2—Examination and Listing of Equipment and Systems

(a) One or more of the following shall be done:

(1) The system shall be tested and listed by the Underwriters Laboratories, Inc.

(2) The system shall be tested and listed by a nationally recognized testing laboratory.

(3) The system or installation shall be inspected and approved by the state fire marshal.

(b) Major devices (such as vaporizers, carburetors, relief valves, excess flow valves, regulators, etc.), which are required in the complete assembly, shall have their correctness as to design, construction and performance certified to by one of the following agencies:

(1) Underwriters Laboratories, Inc.; or

(2) Any competent laboratory recognized by the state fire marshal; or

(3) The state fire marshal.

(c) Marketers and users shall exercise every precaution to assure that only those gases for which the system is designed, examined, and listed, are employed in its operation, particularly with regard to pressures.

Basic Rule B.3—Requirements for Construction and Original Test of Containers

(a) Containers used with systems embodied in divisions II, III, and IV (except as provided in sec. 4.17 (c)) shall be constructed in accordance with the unfired pressure vessel code of the American Society of Mechanical Engineers, or in accordance with the A.P.I.-A.S.M.E. Code; or in accordance with the rules of the authority under which the containers are installed, provided such rules are in substantial conformity with the rules of the A.S.M.E. Code or the A.P.I.-A.S.M.E. Code, except that compliance with the following shall not be required; paragraph U-2 to U-10, inclusive, and U-19 of the aforesaid A.S.M.E. Code; paragraph W-601 to W-606, inclusive, and section I and appendix to section I of the aforesaid A.P.I.-A.S.M.E. Code.

(b) Containers used with system embodied in division I and sec. 4.17 (c) of division IV only shall be constructed and tested at the time of manufacture in accordance with Interstate Commerce Commission specifications effective at the date of their manufacture.

(c) All containers shall be tested at the time of manufacture in accordance with the requirements of the rules or code under which the containers are manufactured.

(d) Compliance with these provisions requires that such containers shall be constructed and marked only in shops so authorized by the code authority in question.

Basic Rule B.4—Markings on Containers

(a) Each container or system covered in divisions II, III, and IV (except as provided in sec. 4.17 (c)) shall be marked as specified in the following:

1. With markings identifying compliance with, and other markings required by the rules of the code under which the container is constructed; or with the stamp and other markings required by the National Board of Boiler & Pressure Vessel Inspectors.

Underground: Container and system nameplate.
Aboveground: Container.

2. With the name and address of the supplier of the system, or the trade name of the system.

Underground and aboveground: System nameplate.

3. With the water capacity of the container in pounds or gallons, U. S. Standard.

Underground: Container and system nameplate.
Aboveground: Container.

4. With the working pressure in pounds per square inch for which the container is designed.

Underground: Container and system nameplate.
Aboveground: Container.

5. With the wording "This container shall not contain a fuel having a vapor pressure in excess of ..... lbs. per sq. in. at 100° F."

Underground and aboveground: System nameplate or tag on filler connection.

6. With the wall thickness of the shell and heads.

Underground: Container and system nameplate.
Aboveground: Container.

7. With marking in increments of 20° F. and indicating the maximum level to which the container may be filled with liquid at temperatures between 20° F. and 130° F., except on containers provided with fixed maximum level indicators, or which are filled by weighing.

Aboveground and Underground: System nameplate or on liquid level gauging device.

8. With the overall length and outside diameter of the container in inches.

Underground: System nameplate.
Aboveground: No requirement.

NOTE: Markings specified on "container" shall be on the container itself. Markings specified on "system nameplate" shall be on a metal tag or nameplate attached to the system, located in such manner as to be readily visible.

(a) Each container used with systems embodied in division I and in sec. 4.17 (c) of division IV shall be marked in accordance with sec. 1.4 of division I.

Basic Rule B.5—Location of Containers and Regulating Valves

(a) Containers and first stage regulating equipment shall be located outside of buildings other than those especially provided for this purpose.

Except as herein provided, each individual container shall be located with respect to nearest important building or group of buildings, or line of adjoining property which may be built upon in accordance with the following table:

Water Capacity per Container	Minimum Underground	Distance Aboveground
Less than 125 gallons	10 feet	None
125 to 500 gallons	10 feet	10 feet
501 to 1,200 gallons	25 feet	25 feet
Over 1,200 gallons	50 feet	50 feet

Aboveground containers of capacity exceeding those shown in the above table may be installed close to buildings or property lines when specifically approved by the inspection department having jurisdiction.

(b) In the case of buildings devoted exclusively to gas manufacturing and distributing operations the above distances may be reduced provided that in no case shall containers of capacity exceeding 500 gallons be located closer than ten feet to such gas manufacturing and distributing buildings.

(c) Readily ignitable material such as weeds and long dry grass should not be within ten feet of any container.

Basic Rule B.6—Container Valves and Accessories

(a) All valves and connections shall be of approved type suitable for use with liquefied petroleum gas and designed for not less than the maximum pressure to which they may be subjected.

(b) Valve seat material, packing, gaskets, etc., shall be of such quality as to be resistant to the action of liquefied petroleum gases.

(c) All connections to containers shall have approved shut-off valves located as close to the containers as practicable, except safety relief connections and gauging devices.

(d) Excess flow valves where required by these regulations shall be designed to close automatically and shut off the gas or liquid flow in case:

1. The flow through the valve exceeds a predetermined flow which flow must be less than the pipe line capacity to and from such excess flow valve.

2. The pressure on the inlet side of excess flow valve exceeds by a certain designed number of pounds per square inch the pressure in pounds on the outlet of such valve.

(e) Excess flow valves may be designed with a bypass not to exceed a 60 drill size opening to allow equalization of pressures.

(f) Excess flow and back-pressure check valves, where required by these regulations, shall be located inside of the container or at a point outside where the line enters the container; in the latter case, installation shall be made in such manner that any undue strain beyond the excess flow or back-pressure check valve will not cause breakage between the container and such valve. Gauging devices which do not involve the flow of liquid or which are so constructed that outward flow of container contents shall not exceed that passed by a No. 54 drill size need not be equipped with excess flow valves.

Basic Rule B.7—Piping and Fittings

(a) Piping, except as provided in division IV, sec. 4.7, shall be wrought iron, steel, brass, or copper pipe; or approved seamless copper, brass or other approved nonferrous gas tubing. All piping for conveying gas or liquid shall be suitable for a safe working pressure of not less than 125 lbs. All piping for conveying gas or liquid shall be tested after assembly and proved free from leaks at not less than normal operating pressures.

(b) In any system in which compressed gas in liquid form without pressure reduction enters the building (See Basic Rule B.10 (a) below) only heavy walled seamless brass or copper tubing may be used, with an internal diameter not greater than 3/32-inch, and a wall thickness of not less than 3/64-inch. Provided that this requirement shall not apply to commercial gas plants, bulk stations where cylinders, drums or tank trucks are filled, or to industrial vaporizer buildings.

(c) Joints on wrought iron and steel piping should preferably be of welded construction. Where fittings are used, they shall be capable of withstanding a pressure of at least 125 pounds for pressures 125 pounds per square inch, or less. Extra heavy fittings shall be used for pressures exceeding 125 pounds per square inch. Cast iron fittings shall be prohibited. Joints on brass or copper pipes, or approved seamless copper, brass or other approved nonferrous gas tubing shall be made by means of approved fittings.

(d) Approved flexible connections may be used on either the high pressure or low pressure side of the system.

(e) Tests of any piping system for leaks shall not be made with flame. Soapy water shall be used for this purpose.

(f) Piping shall be run as directly as possible. Provision shall be made for expansion, contraction, jarring and vibration, and for settling. At points where piping passes through outside walls below ground level, suitable provision shall be made to insure substantial gas tightness.

(g) Piping outside buildings may be buried, above ground, or both, but shall be well supported and protected against mechanical injury. All underground piping between underground container and the building shall be buried below the established frost line and in no case less than 2 feet below ground unless otherwise protected.

(h) Shut-off valves additional to those required at the container (See Basic Rule B.6 (c), supra) shall not be required on pipe lines of less than ¾-inch inside diameter leading into buildings.

Basic Rule B.8—Hose Specifications

(a) Hose shall be fabricated of materials that are resistant to the action of liquefied petroleum gases.

(b) Hose subject to container pressure shall be designed for a bursting pressure of not less than five times the maximum pressure for which the container was designed. Hose connections when made shall be capable of withstanding a test pressure of twice the maximum pressure for which the container is designed. Hose unions shall be of substantial

construction and shall be maintained in a safe condition. It is recommended that loose hose union parts shall be protected from wear or injury in transit.

(c) Hose and hose connections located on the low pressure side of regulators or reducing valves shall be designed for a bursting pressure of not less than 125 pounds but not less than five times the pressure setting of the safety relief device protecting that portion of the system. All connections shall be so designed that there will be no leakage when connected.

(d) Where hose is to be used for transferring liquid from one container to another wet hose is recommended. Such hose shall be equipped with suitable shut-off valves at discharge end. Provision shall be made to prevent excessive hydrostatic pressure in the hose.

Basic Rule B.9—Safety Devices

(a) Every container used with system embodied in divisions II, III and IV, (except sec. 4.17 (c)) and every vaporizer (except motor fuel vaporizers and except vaporizers described in sections 1.9 (c), 2.9 (c), and 2.9 (e)), whether heated by artificial means or not, shall be provided with one or more safety relief valves of spring-loaded or equivalent type. These valves shall be arranged to afford free vent to the outer air with discharge not less than 5 feet horizontally away from any opening into the building which is below such discharge. The area of the discharge shall be sufficient to prevent the building up of pressures in excess of 120% of the maximum permitted setting of the safety relief valves on the container and in accordance with the provisions of Appendix "A", or Appendix "B" in the case of vaporizers, or Appendix "C" in the case of motor fuel containers.

(b) Container safety relief valves shall be set to start to discharge as follows, with relation to the designed working pressure of the container:

Containers	Minimum	Maximum
A.S.M.E.	100%	125%
A.P.I.-A.S.M.E.	80%	100%
I.C.C.	As approved by Bureau of Explosives	

(c) Safety relief valves shall be so arranged that the possibility of tampering will be minimized, if pressure setting or adjustment is external, the relief valves shall be provided with approved means for sealing adjustments.

(d) No shut-off valves shall be installed between the safety relief valves and the container except that a shut-off valve may be used where the arrangement of this valve is such as always to afford full required capacity flow through the relief valves.

Note: The above exception is made to cover such cases as a three-way valve installed under two safety relief valves, each of which has the required relief area and is so installed as to allow either of the safety relief valves to be closed off but does not allow both safety valves to be closed off at the same time. Another exception to this may be where two separate relief valves are installed with individual shut-off valves. In this case the two shut-off valve stems shall be mechanically interconnected in a manner which will allow full required flow of one relief valve at all times.

(e) Safety relief valves shall have direct communication with the vapor space of the container.

(f) Each container safety valve shall be plainly and permanently marked with the pressure in pounds per square inch gauge at which the valve is set to start to discharge and the actual free discharge area in square inches of the valve at its full open position; for example 200-.24.

(Note tolerance provided in Basic Rule B.9 (b), supra, for other than I.C.C. containers.)

Note: Frequent testing of safety relief valves, as would be required where there is a probable increase or decrease of the releasing pressure of the valve due to clogging, sticking, corrosion or exposure to elevated temperatures, is not necessary for such valves on liquefied petroleum gas containers for the following reasons:

The gases are so-called "sweet gases," i.e., they have no corrosive effect on the metal of the container or valve; the valves are constructed of materials not readily subject to corrosion and are installed in pressure vessels so as to be protected against the weather. Further, the temperature variations are not sufficient to bring about any permanent set of the valve springs. Another reason is that the gases are odorized and instant warning is given of any escape of gas. Although general storage of these gases has been on a widespread scale for approximately thirteen years, industry experience has not shown any cases of these safety valves not functioning properly.

It is recognized, however, that like all mechanical devices, these valves cannot be expected to remain in reliable operative condition forever, hence it is suggested that in the case of containers exceeding 1,000 gallons water capacity, they be tested at approximately 5-year intervals. When valve is of type necessitating removal for testing, container must first be emptied. When type of valve permits, testing may be accomplished by an external lifting device equipped with an indicator to show the pressure equivalent at which it opens.

Basic Rule B.10—Vaporizing and Housing. (For motor fuel vaporizers see division IV, sec. 4.10)

(a) In domestic installations no liquid or gas shall be led into the building at more than 20 pounds gauge pressure. Initial pressure reducing device shall be installed outside of building except in the case of a vaporizer house.

(b) The vaporizer shall be located outside of buildings except those buildings devoted exclusively to gas manufacturing and distribution operations, but may be located in a house or shed of fire-resistive construction, well ventilated from points near the floor and roof. Provided that on systems utilizing vaporization supplied without artificial means, vaporizers may be installed in buildings, if such vaporizers are of not more than one quart capacity and are located close to a point at which pipe to vaporizer enters building.

(c) Vaporizers having a liquid capacity of one quart or less designed primarily for the purpose of domestic service employing artificial heat for vaporization and with vaporizer chamber integral may be installed in separate house or building used exclusively for this purpose or may be installed under a canopy type of protection. Units of this nature

shall be so located that they will not be subject to tampering or mechanical injury.

(d) The device that supplies the necessary artificial heat for producing the steam, hot water or other heating medium shall be located in a separate compartment or room, which shall be separated from compartments or rooms containing liquefied petroleum gas vaporizers, pumps or central gas mixing devices, by a substantially vapor-tight fire wall.

(e) If such house or shed is a lean-to or a building addition it shall be separated therefrom by a substantially vapor-tight fire wall.

(f) No gas in the liquid phase shall be piped into any building for fuel purposes other than those which are devoted exclusively to gas manufacturing or distribution operations, those used principally to house internal combustion engines, or as permitted by paragraphs (a) and (b) of this section.

(g) Gas, from the vaporizer, or from storage tank if it is taken direct from the storage container in the gaseous phase, shall pass through a suitable regulator before entering the meter or the mixing device.

(h) In the case of vaporizers employing artificial heat, at or near discharge of vaporizer a safety relief valve shall be provided having an effective discharge area as determined by the method described in Appendix "B," except as permitted by sec. 2.9(e).

(i) Each vaporizer utilizing artificial heat shall be permanently marked as follows:

1. With a marking signifying compliance with the rules of the code covering specifications to which vaporizer is constructed.

2. With the working pressure in pounds per square inch gauge for which it is designed.

3. The outside surface and inside heat exchange surface.

4. The name or symbol of the manufacturer.

(j) Artificially heated vaporizers shall be provided with suitable automatic means to prevent liquid passing from the vaporizer to the gas discharge piping.

(k) Gas fired heating systems supplying heat exclusively to vaporizers shall have suitable automatic safety devices to shut off gas flow to main burners if pilot burner shall fail.

Basic Rule B.11—Filling Densities.

(a) The "filling density" is defined as the per cent ratio of the weight of the gas in a container to the weight of water the container will hold at 60°F. The filling densities for storage containers used with systems embodied in divisions II, III, IV, shall not exceed the ratios following:

*Division I.

Specific Gravity at 60° F.	Maximum Permitted Filling Density Aboveground Containers	Underground Containers
.369 - .398	32 per cent	35 per cent
.399 - .425	33 per cent	38.5 per cent
.426 - .440	34 per cent	40 per cent
.441 - .452	35 per cent	41.5 per cent
.453 - .462	36 per cent	42 per cent
.463 - .472	37 per cent	42.5 per cent
.473 - .480	38 per cent	43 per cent
.481 - .488	39 per cent	43.5 per cent
.489 - .495	40 per cent	44 per cent
.496 - .503	41 per cent	45.5 per cent
.504 - .510	42 per cent	46 per cent
.511 - .519	43 per cent	47 per cent
.520 - .527	44 per cent	48 per cent
.528 - .536	45 per cent	49 per cent
.537 - .544	46 per cent	50 per cent
.545 - .552	47 per cent	51 per cent
.553 - .560	48 per cent	52 per cent
.561 - .568	49 per cent	53 per cent
.569 - .576	50 per cent	53.5 per cent
.577 - .584	51 per cent	54 per cent
.585 - .592	52 per cent	55 per cent
.593 - .600	53 per cent	56 per cent
.601 - .608	54 per cent	57 per cent
.609 - .617	55 per cent	58 per cent
.618 - .626	56 per cent	59 per cent
.627 - .634	57 per cent	60 per cent

(b) For I.C.C. container filling, densities shall be as prescribed in the regulations of the Interstate Commerce Commission. (*Same as above table as of this date.)

(c) The liquid portion of the gas in an aboveground container shall not completely fill the container at 130° F. and in the case of underground containers 105° F.

Basic Rule B.12—Transfer of Liquids.

(a) Transfer of liquid from tank car or tank truck to storage, or between containers of various types may be accomplished by the pressure differential method, by pumping, or by gravity. At least one attendant shall remain close to the transfer connection from the time the connections are first made until they are finally disconnected.

(b) *Pressure Differential.* The pressure differential between the tank car or tank truck and storage tank may be obtained as follows:

1. Reducing the vapor pressure of the liquid in storage tank to less than the vapor pressure of the liquid in the tank car or tank truck by cooling the liquid in storage tank. This may be accomplished by passing cold water through the coils in the storage tank, or by using vapor from the storage tank, thus utilizing the latent heat of vaporization to cool the contents which will lower the vapor pressure.

2. The vapor pressure shall not be lowered by blowing or venting gas to the atmosphere. Liquid or vapor transfer hose shall not be vented to the air when doing so constitutes a hazard.

3. By increasing the temperature of the liquid in the tank car or tank truck over that of the liquid in storage tank by passing steam or hot water through coils on the tank car or tank truck, thus increasing the vapor pressure in the tank car or tank truck. With this method it may be necessary to cool the liquid as it enters the storage tank in order to maintain the differential in the pressure.

4. Using gas or air pressure on the contents of the tank car or tank truck to produce the desired pressure differential.

5. Using gas pump between storage tank and tank car or tank truck for reducing pressure on storage tank and discharging vapor into tank car or tank truck.

(c) *Pumping.* The liquid may be pumped from the tank car or tank truck into the storage tank by properly designed and operated liquid pumps. If electric motor driven, motor shall be of a type approved for use in hazardous atmospheres, unless the motor is located in separate building with vapor-

proof stuffing box for line shaft or with adequate outside air spaces between buildings.

(d) *Gravity.* When the storage container is at lower level than the tank car or tank truck, gravity transfer of liquid may be employed. Two connections are required between the containers, one being used to equalize pressures and the other for transferring the liquid. When the pressure within the two containers is equalized, liquid will flow from the upper to the lower container by gravity.

(e) When storage containers are filled from tank trucks or cylinders a shut-off valve shall be installed in the filling and equalizing lines adjacent to the container being filled, to minimize the escape of gas when connections are broken.

(f) No product shall be transferred into a container if the vapor pressure of the product at 100° F. in the originating vessel exceeds the safety valve setting on the receiving container.

(g) The changing or charging of customer's containers should preferably be by daylight only. No artificial light, involving flames or sparks, shall be used in the vicinity of the charging operation. Approved explosion-proof flashlights may be employed, or incandescent electric lamps with switches, conduits, fittings and fixtures suitable for outdoor installation may be used if installed in accordance with the requirements for garages of the National Electrical Code.

(h) Fuel supply containers shall be gauged and charged only in the open air or in buildings used exclusively for such purpose. Care should be used to make filling connections liquid and vapor tight.

(i) Gas or liquid shall not be vented to the atmosphere to assist in transferring contents of one container to another.

(j) Every precaution shall be exercised to assure that only those gases for which the system is designed are employed in its operation, particularly with regard to pressures.

(k) Portable liquefied petroleum gas containers shall be filled only at a place specifically designed and permanently constructed for the purpose and approved by the state fire marshal. A portable container is any container designed or intended for periodic and regular exchange by or on behalf of the consumer, and shall not include any container designed and intended for permanent installation on the consumer's premises or designed or intended for periodic refilling thereon by tank truck.

(l) No person, firm or corporation other than the owner, or person authorized by the owner to so do, shall fill, or refill or use in any manner such liquefied gas container or receptacle for any gas, or compound or for any other purpose whatsoever.

Basic Rule B.13—Instructions.

(a) Complete installation, operation and maintenance instructions shall be prepared as a service manual and supplied to all men performing any or all of these functions.

(b) In domestic installations instructions for the user's operation of the equipment shall be securely attached in such a position as to be visible and legible for ready reference. In other installations, such as industrial plants, operating instructions should be furnished to the personnel responsible for the operation of the system.

Basic Rule B.14—Electrical Connections and Open Flames.

(a) In immediate vicinity of storage containers, in vaporizer or pump house, in cylinder filling plants, in gas plants and similar locations, where liquefied gases are handled in liquid form in large quantities, (1) open flames or other sources of ignition shall not be permitted, and (2) all electrical installations shall be in strict accordance with the requirements of the National Electrical Code for Class I, Group "D" hazardous locations.

DIVISION I

Division I applies specifically to systems utilizing containers constructed in accordance with the Interstate Commerce Commission specifications. Basic rules which are applicable are indicated by reference.

Section 1.1—Odorizing Gases. (Refer to basic rule B.1, supra.)

Sec. 1.2—Examination and Listing of Equipment and Systems. (Refer to basic rule B.2, supra.)

Sec. 1.3—Requirement for Construction and Original Test of Containers. (Refer to basic rule B.3 (b), supra.)

Sec. 1.4—Markings on Containers.

(a) All containers shall be marked in accordance with the Interstate Commerce Commission regulations. Additional markings not in conflict with the Interstate Commerce Commission regulations may be used.

Sec. 1.5—Locations of Containers. (Refer also to basic rule B.5, supra.)

(a) Interstate Commerce Commission containers and regulating equipment shall not be buried below ground. However, this shall not prohibit the installation in a compartment or recess below grade level such as a niche in a slope or terrace wall which is used for no other purpose, providing that the container and regulating equipment is not in contact with the ground and the compartment or recess is drained and ventilated horizontally to the outside air from its lowest level, with the outlet at least five feet away from any building opening which is below the level of such outlet. The discharge safety reliefs shall be located not less than five feet away from any building opening which is below the level of such discharge.

(b) Containers shall be set upon firm fire-resistant foundations, or otherwise firmly secured; the possible effect of settling shall be guarded against by a flexible connection or special fitting.

Containers, or cylinders cannot be set on porches or roofs.

(c) Portable liquefied petroleum gas containers not connected for use shall not be stored, whether full or empty, in a store or place of business frequented by the public, or on public property.

All cylinders shall be transported and connected by the dealer, vendor or his agent.

(d) All liquefied petroleum gas cylinders and utilization equipment must be equipped with hoods, or their equivalent, approved by the National Board of Fire Underwriters or the state fire marshal.

Sec. 1.6—Container Valves and Accessories. (Refer also to basic rule B.6, supra.)

(a) Valves in the assembly of multiple container systems shall be arranged so that the replacement of containers may be made without shutting down the system.

Note: This provision is not to be construed as requiring an automatic change-over device.

(b) Container valves, accessory equipment and joints on the high pressure side of the system and which joints must be disconnected or operated when containers are changed or charged shall be protected in an approved manner against tampering.

(c) When containers are not connected to the system the outlet valves shall be kept tightly closed or plugged, even though containers are considered empty.

(d) Valves and connections to the containers shall be protected while in transit, in storage, and while being moved into final utilization position, as follows:

1. By setting into recess of container to prevent possibility of their being struck if container is dropped upon a flat surface, or

2. By ventilated cap or collar, fastened to container capable of withstanding blow from any direction equivalent to that of a 30-pound weight dropped 4 feet. Construction must be such that blow will not be transmitted to valve or other connection.

(e) Containers which are recharged at the installation shall be provided with excess flow or back pressure check valves to prevent the discharge of container contents in case of failure of the filling or equalizing connections.

Sec. 1.7—Piping and Fittings. (Refer to basic rule B.7, supra.)

Sec. 1.8—Hose Specifications. (Refer to basic rule B.8, supra.)

Sec. 1.9—Safety Devices.

(a) Containers shall be provided with safety devices as required by the Interstate Commerce Commission regulations.

(b) When the regulator discharge pressure on system pressure reducing regulators of the single stage type, or the final stage of multistage regulator assemblies is not more than 5 pounds, they shall be equipped on the low pressure side with approved pressure relief valve set to relieve at not less than two times and not more than three times but not over 5 pounds in excess of the discharge pressure for which the regulator is set. When the regulator discharge pressure is more than 5 pounds the relief valve setting shall not be less than one and one-half times and not more than three times the discharge pressure. This requirement may be waived on liquid feed systems utilizing tubing specified in basic rule B.7-(b) when such exception is recognized by the testing and listing of the system by any of the authorities listed in basic rule B.2. If second stage regulators or pressure relief valves are installed inside building, the relief valves and the space above regulator diaphragms and relief valve diaphragms shall be vented to the outside air with a discharge of not less than 5 feet horizontally away from any opening into the building, which is below such discharge.

(c) Vaporizers of less than one quart capacity not heated by artificial means, need not be equipped with safety relief valves provided that adequate tests certified by any of the authorities listed in basic rule B.2-(a) demonstrate that the assembly is safe without safety relief valves.

(d) Discharge from any safety relief shall not terminate beneath or in any building.

Sec. 1.10—Vaporizing and Housing. (Systems employing vaporizing shall comply with basic rule B.10, supra.)

Sec. 1.11—Filling Densities. (Refer to basic rule B.11-(b), supra.)

Sec. 1.12—Reinstallation of Containers.

(a) Containers shall not be reinstalled unless they have been retested in accordance with currently effective Interstate Commerce Commission regulations.

Sec. 1.13—Instructions. (Refer to basic rule B.13, supra.)

Sec. 1.14—Electrical Connections and Open Flames. (Refer to basic rule B.14, supra.)

Sec. 1.15—Liquid Level Gauging Device.

(a) Each container filled at point of consumption, if contents are not determined by weighing, shall be equipped with an accurate liquid level gauging device of approved design, for example, a rotary tube, slip tube, automatic outage tank, magnetic, or fixed tube device, the latter consisting of a dip pipe of small size, equipped with a valve at the outer end. All gauging devices except as provided in section 1.15-(c) shall be so arranged that the maximum liquid level to which the container may be filled is not in excess of the maximum permitted density. (Refer to basic rule B.11-(b), supra.) Gauging devices of the rotary tube, fixed tube, slip tube and magnetic type may be used without installation of an excess flow valve provided the bleed valve opening is not larger than a No. 54 drill size.

(b) Gauging device shall have a design working pressure of at least 250 pounds square inch gauge.

(c) Length of fixed tube gauging device shall be designed to indicate the maximum level to which the container may be filled. This level shall be based on the volume of the product at 40° F. at its maximum permitted filling density. (Refer to Appendix "D" for method of calculating length of fixed tube.)

Sec. 1.16—Use of Approved Appliances.

(a) All domestic and commercial liquefied petroleum gas consuming appliances should have their correctness as to design, construction and performance certified to by one of the following agencies:

1. Testing and listing as approved for use of liquefied petroleum gas by the A.G.A. Testing Laboratory and should bear the A.G.A. seal of approval for liquefied petroleum gases.

2. Approval through tests by any other competent laboratory recognized by the enforcing authority.

3. Approval by the state fire marshal.

DIVISION II

Division II applies specifically to systems utilizing storage containers other than those constructed in accordance with Interstate Commerce Commission specifications. Basic rules which are applicable are indicated by reference.

Sec. 2.1—Odorizing Gases. (Refer to basic rule B.1, supra.)

Sec. 2.2—Examination and Listing of Equipment and Systems. (Refer to basic rule B.2, supra.)

Sec. 2.3—Requirement for Construction and Original Test of Containers. (Refer to basic rule B.3-(a), supra.)

Sec. 2.4—Markings on Containers. (Refer to basic rule B.4-(a), supra.)

Sec. 2.5—Location of Containers. (Refer to basic Rule B.5, supra.)

Sec. 2.6—Container Valves and Accessories, Filling Pipes and Discharge Pipes. (Refer also to basic rules B.6 and B.7, supra.)

(a) The filling pipe inlet terminal shall not be located inside a building. Where accessibility of the inlet terminal to driveway prevents its location adjacent to the container, the inlet terminal shall be enclosed in a substantially constructed masonry, concrete or metal box or may be a substantial riser designed to prevent mechanical injury and tampering by unauthorized persons. Such terminal shall be located not less than 10 feet from any building and preferably not less than 5 feet from any driveway and shall be kept locked when not in use.

(b) Filling pipes shall be provided with approved automatic valves to prevent back flow in case the filling connection is broken. Main shut-off valves adjacent to the tank on liquid and vapor lines must be accessible at all times.

(c) Except as provided in sec. 2.6(b), all connections to containers, except safety relief connections and filling connections, shall be equipped with approved automatic excess flow valves. This requirement may be waived when such exception is recognized by the testing and listing of the system by any of the authorities listed in basic rule B.2-(a) when operating conditions make the use of this type of valve impractical.

(d) When the container is used to supply fuel directly to an internal combustion engine all container inlets and outlets, except safety relief valves, liquid level gauging devices, and pressure gauges, shall be labeled to designate whether they communicate with vapor or liquid space. Labels may be on valves.

Sec. 2.7—Piping and Fittings. (Refer to basic rule B.7, supra.)

Sec. 2.8—Hose Specifications. (Refer to basic rule B.8, supra.)

Sec. 2.9—Safety Devices. (Refer also to basic rule B.9, supra.)

(a) On containers of 1,200 gallons total water capacity or less, which are intended only for installation underground and which are not to be filled or partially filled with liquid fuel until completely covered at the installation, the area of spring-loaded relief valve installed thereon may be reduced to a minimum of 30 per cent of the specified discharge area in Appendix "A". Containers so protected shall not be uncovered at an installation unit until all the liquid fuel has been removed therefrom.

(b) Containers of 1,200 gallons total water capacity or less which may contain liquid fuel when installed above ground, either permanently or temporarily, or which may contain liquid fuel before being installed underground and before being completely covered with earth, must have the discharge area specified by Appendix "A" provided by spring-loaded relief valve or valves, or by a combination of such relief valves and suitable fuse plugs; provided the total discharge area of all fuse plugs in one container does not exceed 0.25 square inch and provided the relief valve area is at least 30 per cent of the specified discharge area. The fusible metal of the fuse plugs shall have a yield temperature of 208° F. minimum and 250° F. maximum. Relief valves and fuse plugs shall have direct communication with the vapor space of the container.

(c) Vaporizers of less than one quart total capacity not heated by artificial means, need not be equipped with safety relief valves provided that adequate tests certified by any of the authorities listed in basic rule B.2 (a), demonstrate that the assembly is safe without safety relief valves.

(d) No vaporizer shall be equipped with fusible plugs.

(e) Vaporizers whether heated by artificial means or not, need not be equipped with safety valves if the liquid therein can pass back to the originating container at all times without hindrance.

(f) All container safety relief devices shall be located on such containers. Except as provided in the following subsection for industrial plants, the discharge from safety relief devices on containers less than 25 feet from buildings shall be located not less than 5 feet away from any opening in a building which is below the level of such discharge. If within 10 feet of a building such discharge from aboveground containers shall be vertically upward and terminate at least 5 feet above the highest opening in the building. On aboveground containers 25 feet and more from buildings and over 500 gallons water capacity safety relief valves shall discharge vertically upward.

(g) In industrial plants discharge from safety relief devices shall be vertically upward and shall be piped to a point at least 10 feet above the container. Such discharge shall be at least 100 feet from any open flames or hot working operations, provided that if the open flames or hot working operations are in a building the roof of which is at least 10 feet lower than the discharge such distance may be less than 100 feet but shall not be less than 50 feet.

(h) In town gas plants and container and tank truck filling plants, discharge from container safety relief devices shall discharge vertically upward and shall be piped to a point at least 10 feet above the container.

(i) In industrial and gas manufacturing plants, discharge pipe from safety relief valves on vaporizers and pipe lines within a building shall discharge vertically upward and shall be piped to a point out-

side a building at least 5 feet above the highest opening into the building.

(j) On aboveground containers and vaporizers discharge pipes shall be fitted with loose rain caps, and discharge shall be vertically upward. Return bends and pipe fittings on the upper end of the safety valve outlet shall not be permitted.

(k) Safety relief device discharge terminals shall be so located as to provide protection against mechanical injury and accumulations of ice and snow in a manner insuring the escape of gas.

(l) If desired, discharge lines from two or more safety relief devices located on the same unit, or similar lines from two or more different units, may be run into a common discharge header, provided that the cross sectional area of such header be at least equal to the sum of the cross sectional area of the individual discharge lines, and that the setting of safety relief valves are the same.

(m) Each storage container of 600 gallons capacity or over shall be provided with a suitable pressure gauge.

(n) When the regulator discharge pressure on system pressure reducing regulators of the single stage type, or the final stage of multistage regulator assemblies is not more than 5 pounds, they shall be equipped on the low pressure side with approved pressure relief valve set to relieve at not less than two times and not more than three times but not over 5 pounds in excess of the discharge pressure for which the regulator is set. When the regulator discharge pressure is more than 5 pounds the relief valve setting shall not be less than one and one-half times and not more than three times the discharge pressure. This requirement may be waived on liquid feed systems utilizing tubing specified in basic rule B.7(b) when such exception is recognized by the testing and listing of the system by any of the authorities listed in basic rule B.2(a). If second stage regulators or pressure relief valves are installed inside building, the relief valves and the space above regulator diaphragm and relief valve diaphragms shall be vented to the outside air with a discharge not less than 5 feet horizontally away from any opening into the building, which is below such discharge.

(o) Discharge from any safety relief device shall not terminate beneath or in any building.

(p) On underground installations where there is a probability of the manhole or housing becoming flooded, the discharge from vent lines should be above the possible water level. All manholes or housings shall be provided with ventilated louvers or their equivalent, the area of such openings equaling or exceeding the combined discharge areas of the safety relief valves, fuse plugs and other vent lines which discharge their content into the manhole housing. On underground containers exceeding 1,200 gallons capacity, discharge from safety relief valves shall be vertically upward and shall be piped to a point at least 10 feet above the ground.

(q) No container originally used (or designed for use) underground shall be installed aboveground unless the safety relief devices have been checked and found to comply with the requirements of Appendix "A".

Sec. 2.10—Vaporizing and Housing. (Refer to basic rule B.10, supra.)

Sec. 2.11—Filling Densities. (Refer to basic rule B.11, supra.)

Sec. 2.12—Transfer of Liquids. (Refer to basic rule B.12, supra.)

Sec. 2.13—Instructions. (Refer to basic rule B.13, supra.)

Sec. 2.14—Electrical Connections and Open Flames. (Refer to basic rule B.14, supra.)

Sec. 2.15—Liquid Level Gauging Devices.

(a) Approved gauging devices of the gauge glass, slip tube, fixed tube, rotary, magnetic or equivalent type shall be employed on all storage containers. Where a visible type gauge glass is used, the device shall be equipped with valves having metallic handwheels equipped with knobs or holes. The gauge cocks shall not be of cast iron construction and high pressure gauge glasses shall be used. Ball, or other approved excess flow valves, shall be installed inside of container on all openings leading to gauging devices equipped with gauge glasses. This type of gauge shall be protected against mechanical injury in an approved manner.

(b) Gauging devices of the rotary tube, fixed tube, and slip tube type may be used without installation of an excess flow valve provided the bleed valve opening is not larger than a No. 54 drill size.

(c) Length of fixed tube gauging device shall be designed for the maximum level to which container may be filled. This level shall be based on the volume of the product at 40° F. on aboveground containers and at 50° F. on underground containers at their maximum permitted filling density. (Refer to Appendix "D" for method of calculating length of fixed tube.)

Sec. 2.16—Use of Approved Appliances.

(a) All domestic and commercial liquefied petroleum gas consuming appliances should have their correctness as to design, construction and performance certified to by one of the following agencies:

1. Testing and listing as approved for use of liquefied petroleum gas by the A.G.A. Testing Laboratory and should bear the A.G.A. seal of approval for liquefied petroleum gases.

2. Approval through tests by any other competent laboratory recognized by the state fire marshal.

3. Approval by the state fire marshal.

Sec. 2.17—Designed Working Pressure and Classification of Storage Containers.

(a) Storage containers shall be designed and classified as follows:

Container Type	For Gases with Vapor Pressure Not to Exceed lbs. per sq. in. Ga. at 100° F.	Minimum Design Pressure of Containers by: A.S.M.E. Code Factor of Safety—5	A.P.I. A.S.M.E. Code Factor of Safety—4
80 lbs.	80	80 lbs. Ga.	100 lbs. Ga.
100 lbs.	100	100 lbs. Ga.	125 lbs. Ga.
125 lbs.	125	125 lbs. Ga.	156 lbs. Ga.
150 lbs.	150	150 lbs. Ga.	187 lbs. Ga.
175 lbs.	175	175 lbs. Ga.	219 lbs. Ga.
200 lbs.	200	200 lbs. Ga.	250 lbs. Ga.

(b) The shell or head thickness of any container shall not be less than 3/16 inch.

NOTE: Because of low soil temperature usually encountered, and the insulating effect of the earth,

the average vapor pressure of products stored in underground containers will be materially lower than when stored aboveground. This reduction in actual operating pressure therefore provides a substantial corrosion allowance for these containers when installed underground.

Sec. 2.18—Reinstallation of Containers.

(a) Containers once installed underground shall not later be reinstalled aboveground or underground, unless they successfully withstand hydrostatic retests at the pressure specified for the original hydrostatic test as required by the code under which constructed and show no evidence of serious corrosion. Where containers are reinstalled underground, the corrosion resistant coating shall be put in good condition. (See sec. 2.20-(e).) (See also sec. 2.9 for relief valve requirements.)

Sec. 2.19—Capacity of Liquid Containers.

(a) No liquid storage containers shall exceed 30,000 standard U.S. gallons capacity.

Sec. 2.20—Installation of Storage Containers.

(a) Containers installed aboveground except as provided in sec. 2.20 (f) shall be provided with substantial masonry or noncombustible structural supports on firm masonry foundations.

(b) Except as modified by the note, aboveground containers shall be supported as follows:

1. Horizontal containers shall be mounted on saddles and secured thereto in such a manner as to permit expansion and contraction. Every container shall be so supported as to prevent the concentration of excessive loads on the supporting portion of the shell. Structural metal supports may be employed when they are protected against fire in an approved manner. Suitable means of preventing corrosion shall be provided on that portion of the container in contact with the foundations or saddles.

NOTE: Containers of 5,000 lbs. water capacity or less may be installed with nonfireproofed ferrous metal supports if mounted on concrete pads or footings, and if the distance from the outside bottom of the container shell to the ground does not exceed 24 inches.

(c) Any container may be installed with nonfireproof ferrous metal supports if mounted on concrete pads or footings, and if the distance from the outside bottom of the container to the ground does not exceed five (5) feet, provided the container is in an isolated location and such installation is approved by the regulatory bodies having jurisdiction.

(d) Containers buried underground shall be so placed that the top of container is below the established frost line and in no case less than 2 feet below the surface of the ground. Should ground conditions make compliance with this requirement impracticable, installation shall be made otherwise to prevent mechanical injury. It will not be necessary to cover the portion of the container to which manhole and other connections are affixed. When necessary to prevent floating, containers shall be securely anchored or weighted.

(e) Underground containers shall be set on a firm foundation (firm earth may be used) and surrounded with soft earth or sand well tamped in place. As a further means of resisting corrosion, the container, prior to being placed underground, shall be given a protective coating satisfactory to the state fire marshal. Such protective coating shall be equivalent to hot dip galvanizing or to two preliminary coatings of red lead followed by a heavy coating of coal tar or asphalt, and the container thus coated completely covered by a suitable protective wrapping in order to prevent abrasion of the coating when the container is lowered in place.

(f) Containers with foundations attached (portable or semiportable containers with suitable steel "runners" or "skids" and popularly known in the industry as "skid tanks") shall be designed, installed and used in accordance with these rules subject to the following exceptions and additions:

1. If they are to be used at a given general location for a temporary period not to exceed 180 days they need not have fire-resisting foundations or saddles but shall have adequate ferrous metal supports.

2. They shall not be located with the outside bottom of the container shell more than 5 feet above the surface of the ground unless fire-resisting supports are provided.

3. The bottom of the skids shall not be less than 2 inches or more than 12 inches below the outside bottom of the container shell.

4. Flanges, nozzles, valves, fittings and the like, having communication with the interior of the container shall be protected against mechanical injury.

5. It is recommended that such containers should have outlets only in the heads.

6. When connected to piping, and not permanently located on fire-resisting foundations, such connections shall be sufficiently flexible to minimize possibility of breakage or leakage of connections if container settles, moves, or is otherwise displaced.

7. Skids, or lugs for attachment of skids, shall be secured to container in accordance with the code or rules under which the container is designed and built (with a minimum factor of safety of four) to withstand loading in any direction equal to four times the weight of the container and attachments when filled to the maximum permissible loaded weight.

(g) Lugs, brackets, or similar attachments to container shall be attached by the container manufacturer before testing. Field welding where necessary shall be made only on saddle plates or brackets supplied by manufacturer of tank.

Sec. 2.21—Gas Mixing Devices.

(a) Where a device is employed for premixing the gas with air, such device shall be provided with some means for automatically shutting off the gas mixing device before a combustible mixture is generated, or a flame arrester shall be installed. Where combustible mixtures are desired and generated, flame arresters shall be installed.

Sec. 2.22—Painting.

(a) Aboveground storage containers shall be finished with a heat-reflecting surface equivalent to white or aluminum, and shall be maintained in good condition.

Sec. 2.23—Holders.

(a) Where gas is stored in holders, such holders shall be constructed in accordance with recognized good practice.

Sec. 2.24—Dikes and Embankments.

(a) Because of the pronounced volatility of liquefied petroleum gases, dikes are not normally necessary, hence their general requirement is not justified as in the case of gasoline and similar flammable liquids. When, however, in the opinion of the state fire marshal, owing to the slope of the ground or other local conditions, aboveground containers are liable in case of rupture or overflow to endanger adjacent property, each container shall be surrounded by a dike of such capacity as may be considered necessary to meet the needs of the situation under consideration by the aforesaid state fire marshal but in no case more than the capacity of the container in question.

Sec. 2.25—Protection of Tank Accessories—Grounding.

(a) Valves, regulating, gauging and other tank accessory equipment shall be protected against tampering and mechanical damage in an approved manner. Such accessories shall also be so protected during the transit of tanks intended for installation underground.

(b) In the case of underground containers all such connections to container shall be located within a substantial dome, housing or manhole and with access thereto by means of a substantial cover.

(c) Aboveground containers shall be electrically grounded in an effective manner. It is recommended that containers be bonded together during filling and unloading operations.

Sec. 2.26—Drips for Condensed Gas.

(a) Where vaporized gas may condense to a liquid at a temperature below 30° F. and no means to prevent condensation are used, a drip shall be provided and piping so installed that condensate will flow to drip. Drip shall be buried below frost line to assure revaporization of condensed liquid.

DIVISION III

Division III applies specially to containers and pertinent equipment for tank trucks and trailers for the transportation of liquefied petroleum gases. Basic rules which are applicable are indicated by reference.

Sec. 3.1—Odorizing Gases. (Refer to basic rule B.1, supra.)

Sec. 3.2—Examination and Listing of Equipment and Systems. (Refer to basic rule B.2, supra.)

Sec 3.3—Requirement for Construction and Original Test of Containers. (Refer to basic rule B.3-(a), supra.)

Sec. 3.4—Markings on Containers. (Refer to basic rule B.4-(a), supra.)

Sec. 3.5—Location of Containers. (Containers from which tank truck tanks are filled shall comply with basic rule B.5, supra.)

Sec. 3.6—Container Valves and Accessories. (Refer also to basic rule B.6, supra.)

(a) The discharge outlet shall be provided with a suitable automatic excess flow valve or in lieu thereof the discharge outlet may be fitted with a quick-closing internal valve, which, except during delivery operations, shall remain closed. The control mechanism for such valve may be provided with a secondary control remote from the delivery connections and such control mechanism shall be provided with a fusible section (melting point 208° F. to 220° F.) which will cause the internal valve to close automatically in case of fire.

(b) Filling connections shall be provided with approved automatic valves to prevent back flow in case the filling connection is broken, excepting that where the filling and discharge connect on a common opening in the container shell and that opening is fitted with a quick-closing internal valve as specified in sec. 3.6(a) the automatic valve shall not be required.

(c) All other connections to containers, except safety relief and liquid level gauge connections, shall be equipped with approved automatic excess flow valves.

(d) All container inlets and outlets, except safety relief valves, liquid level gauging devices, and pressure gauges, shall be labeled to designate whether they communicate with vapor or liquid space. Labels may be on valves.

Sec. 3.7—Piping and Fittings. (Refer to basic rule B.7, supra.)

Sec. 3.8—Hose Specifications. (Refer to basic rule B.8, supra.)

Sec. 3.9—Safety Devices. (Refer also to basic rule B.9, supra.)

(a) The discharge from safety relief valves shall be located as far as practicable from possible sources of ignition, and where the escaping vapors, if any, will have a ready opportunity to dissipate into the atmosphere. Size of discharge lines from safety relief valves shall not be smaller than the nominal size of the relief valve outlet connection.

Sec. 3.10—Tank Truck Fuel Systems.

(a) In the event liquefied petroleum gas is used in the truck engine, the fuel system shall be installed in accordance with division IV hereof.

(b) When other types of fuel are used in the truck engine the following shall apply:

1. *Fuel Tanks:* The main fuel tank shall not be placed over or adjacent to the engine. It shall be constructed and mounted in such a manner as to present no unusual hazard. Tanks shall be arranged to vent during filling operations and to permit draining without removal from the mounting.

2. *Fuel Feed System:* Fuel feed system shall be constructed and located so as to minimize fire hazard. When necessary, a pressure release device shall be provided.

3. *Fuel Line:* The fuel line shall be of proper material, having all connections made with suitable fittings; it shall be equipped with shut-off valve, and shall be supported to prevent chafing and vibration.

4. *Carburetor:* The carburetor shall be so constructed and installed that the fire hazards involved by its use shall be reduced to a minimum. Direct drainage of overflow gasoline shall be provided for.

5. *Construction and Installation:* All parts of the fuel feed system shall be constructed and installed in a workmanlike manner.

Sec. 3.11—Filling Densities. (Refer to basic rule B.11, supra.)

Sec. 3.12—Transfer of Liquids. (Refer also to basic rule B.12, supra.)

(a) *Loading Truck and Trailer Containers.* Truck and trailer containers must be loaded by weight, by meter, or by suitable liquid level gauging device (see sec. 3.15). If containers are to be filled according to liquid level, each container should have a thermometer well so that the internal liquid temperature can be easily determined and the amount of liquid and vapor in the container corrected to a 60° F. basis.

(b) Pumps of suitable design and properly protected may be mounted upon liquefied petroleum gas tank trucks and trailers and may be driven by the truck motor power take-off or internal combustion engine, hand, mechanical, hydraulic or electrical means. The pumps, except constant speed centrifugal pumps, shall be equipped with suitable pressure actuated by-pass valves permitting flow from pump discharge to pump suction when the pump discharge pressure rises above a predetermined point. Pump discharge shall also be equipped with a spring-loaded safety valve of nonleaking type, set at a pressure not to exceed 35 per cent higher than the predetermined setting of the by-pass valve.

Sec. 3.13—Mounting Containers on Truck or Trailer Vehicle.

(a) A suitable "stop" or "stops" shall be mounted on the truck or trailer or on the container, in such a way that the container shall not be dislodged from its mounting due to the vehicle coming to a sudden stop. Back slippage shall also be prevented by proper methods.

(b) A suitable "hold-down" device shall be provided which will anchor the container at one or more places on each side of the container to the truck or trailer frame. Such device may consist of proper steel band or bands over the container, or container may incorporate side hold-down lugs. In any case, anchorage to truck or trailer frame should incorporate turn buckles or similar positive devices.

Sec. 3.14—Electrical Equipment and Lighting. (Refer also to basic rule B.14, supra.)

(a) Tank trucks, tank trailers, and tank semitrailers shall not be equipped with any artificial light other than electricity. Lighting circuits shall have suitable over-current protection (fuses or automatic circuit breakers); the wiring shall have sufficient carrying capacity and mechanical strength, and shall be suitably secured, insulated and protected against physical damage.

Sec. 3.15—Liquid Level Gauging Devices.

(a) Each truck and trailer container shall be equipped with an accurate liquid level gauging device of approved design, for example, a rotary tube, slip tube, automatic outage tank, magnetic or fixed tube device. A fixed tube device consists of a dip pipe of small size, equipped with a valve at the outer end. Fixed tube devices shall be so arranged that the maximum liquid level to which the container may be filled is not in excess of the maximum permitted under the filling density table in basic rule B.11 (a) but based on an initial liquid temperature of not to exceed 40° F. Liquid level gauging devices of the rotary tube, fixed tube and slip tube type may be used without installation of an excess flow valve, provided that bleed valve opening is not larger than a No. 54 drill size. (Refer to Appendix "D" for method of calculating length of fixed tube.)

(b) Gauging devices shall have a design working pressure of at least 250 pounds per square inch gauge.

(c) Gauge glasses of the column type are prohibited.

Sec 3.16—Trailers and Semitrailers.

(a) All trailers shall be firmly and securely attached to the vehicle drawing them by means of suitable drawbars, supplemented by safety chains.

(b) Every trailer or semitrailer shall be equipped with a reliable system of brakes, and adequate provision shall be made for its efficient operation from the driver's seat of the vehicle drawing the trailer.

(c) Every trailer or semitrailer shall be provided with side lights and a taillight.

(d) Four-wheeled trailers shall be of the fifth wheel, or of an equivalent type of construction which will prevent the towed vehicle from whipping or swerving from side to side dangerously or unreasonably and will cause it to follow substantially in the path of the towing vehicle.

Sec. 3.17—Design Working Pressure and Classification of Containers.

(a) Containers shall be designed and classified as follows:

Container Type	For Gases with Vapor Pressure Not to Exceed lbs. per sq. in. Ga. at 100° F.	Minimum Design Pressure of Containers by: A.S.M.E. Code Factor of Safety—5	A.P.I. A.S.M.E. Code Factor of Safety—4
80 lbs.	80	80 lbs. Ga.	100 lbs. Ga.
100 lbs.	100	100 lbs. Ga.	125 lbs. Ga.
125 lbs.	125	125 lbs. Ga.	156 lbs. Ga.
150 lbs.	150	150 lbs. Ga.	187 lbs. Ga.
175 lbs.	175	175 lbs. Ga.	219 lbs. Ga.
200 lbs.	200	200 lbs. Ga.	250 lbs. Ga.

(b) The shell or head thickness of any container shall not be less than 3/16 inch.

Sec. 3.18—Drag Chains.

(a) Tank trucks and trailers shall be equipped with drag chains long enough to reach the ground in order to drain off such static charges as may be generated. Spare links for drag chains should be carried in tool box, and the driver held responsible for keeping the chain in working order.

Sec. 3.19—Metallic Connection.

(a) Tank, chassis, axles, and springs shall be metallically connected.

Sec. 3.20—Exhaust Systems.

(a) The exhaust system, including muffler and exhaust line, shall have ample clearance from the fuel system and combustible materials, and shall not be exposed to accumulations of grease, oil or gasoline.

(b) The exhaust system, including all units, shall be constructed and installed in a workmanlike manner. Muffler cut-out shall not be used.

Sec. 3.21—Extinguishers Required.

(a) Each truck and trailer shall be provided with at least one hand fire extinguisher of a type and size suitable for extinguishing oil fires.

Sec. 3.22—Smoking Prohibited.

(a) Smoking by truck drivers or their helpers shall not be permitted while they are driving their trucks on the road, while they are making deliveries, filling truck tanks, or making any repairs to trucks.

Sec. 3.23—Protection Against Collision.

(a) Each tank truck and trailer shall be provided with properly attached steel bumpers or chassis extension at the rear which shall be so arranged as to adequately protect the tank, piping, valves and fittings in case of collision.

DIVISION IV

Division IV applies specifically to containers and pertinent equipment for utilizing liquefied petroleum gas as a motor fuel. Basic rules which are applicable are indicated by reference.

Sec. 4.0—General.

(a) In the customary method of utilization of liquefied petroleum gases as motor fuels, the liquid is forced by its own vapor pressure out of the fuel tank to a vaporizer or heat exchanger where it is completely vaporized. The gas passes through either one or two stages of pressure reduction in approved regulators to reduce it substantially to atmospheric pressure; thence to the gas-air mixer or carburetor where it is mixed with the required volume of air and delivered to the intake system of the engine.

(b) When a water-heated exchanger is used, it is necessary to provide sufficient exchange surface to prevent freezing of the water when self-vaporization of fuel occurs before circulation of water begins.

(c) To a limited extent small engines are sometimes operated on fuel which is vaporized in the storage container without the use of a heat exchanger.

(d) These regulations are intended to apply to fuel supply containers and other liquefied petroleum gas utilization equipment whether permanently mounted on or detachable from the vehicle. These regulations do not apply to containers for transportation of liquefied petroleum gas (see div. III) or for the storage of liquefied petroleum gas (see divs. I and II).

(e) Fuel shall not be used from trailer or semitrailer containers while in transit, but the use of fuel from these units to operate stationary engines is not prohibited providing wheels are securely blocked and unit is parked in a nonhazardous location. When fuel in the liquid or gaseous phase is withdrawn from a transport truck mounted on truck chassis for use in engines, an approved device shall be provided to measure the amount of such fuel.

Sec. 4.1—Odorizing Gases. (Refer to basic rule B.1, supra.)

Sec. 4.2—Examination and Listing of Equipment and Systems. (Refer to basic rule B.2, supra.)

Sec. 4.3—Requirement for Construction and Original Test of Containers. (Refer to basic rule B.3, supra.)

Sec. 4.4—Marking on Containers. (Refer to basic rule B.4, supra.)

Sec. 4.5—Location of Fuel Supply Containers. (Refer also to basic rule B.5, supra.)

(a) Containers shall be located in a place and in a manner such as to minimize the possibility of mechanical injury. Containers located in the rear of trucks and buses, when protected by substantial bumpers, will be considered in conformance with this regulation.

(b) Containers shall be installed with as much clearance as practicable but never less than the minimum normal road clearance of the vehicle under maximum load conditions. This minimum clearance shall be to the bottom of the container or to the lowest fitting on the container or housing whichever is lower.

(c) Containers may be permanently installed or may be removable, provided proper anchorage is assured to prevent jarring loose, slipping, or rotating of containers.

(d) Containers shall be secured in place on the vehicle by fastenings designed (with a factor of safety of four) to withstand loadings in any direction equal to four times the filled weight of the container. Lugs, brackets, or similar attachments intended to carry such loadings shall be attached by the container manufacturer before testing. Field welding where necessary shall be made only on saddle plates or brackets applied by manufacturer of tank.

(e) Containers from which gas is to be withdrawn only in the gaseous phase shall be installed and equipped with suitable valves and connections to prevent the accidental withdrawal of liquid.

Sec. 4.6—Valves and Connections. (Refer also to basic rule B.6, supra.)

(a) Valves and connections shall have a rated working pressure of at least 250 pounds per square inch gauge and shall be of a suitable type for liquefied petroleum gas service.

(b) Filling pipes shall be provided with approved automatic valves to prevent back flow in case the filling connection is broken. Main shut-off valves adjacent to the tank on liquid and vapor lines must be accessible at all times.

(c) All connections to containers, except safety relief device connections, shall be equipped with approved automatic excess flow valves (except in the case of filling connections, which may be equipped with an approved automatic back pressure check valve) to prevent discharge of contents in case connections are broken. This requirement may be waived when such exception is recognized by the testing and listing of the system by any of the authorities listed in basic rule B.2 (a).

(d) All valves and connections on containers shall be adequately protected to prevent damage due to accidental contact with stationary objects or from loose objects thrown up from the road.

Sec. 4.7—Piping. (Refer also to basic rule B.7, supra.)

(a) All piping from fuel supply container to first stage regulator shall be standard copper or brass pipe or approved seamless drawn nonferrous tubing. Approved flexible connections may be used between container and regulator or between regulator and gas-air mixer within the limits of approval by any of the authorities listed in basic rule B.2 (a).

(b) Joints shall be by means of approved gas fittings.

(c) After installation, piping, valves and fittings shall be tested with the product to be used and proved free from leaks at pressures not less than normal operating pressures to which they may be subjected in service.

(d) All piping shall be so installed, braced and supported as to minimize the possibility of undue strains or wear. Piping shall not be installed in close proximity to sources of heat unless adequately insulated.

Sec. 4.8—Hose Specifications. (Refer to basic rule B.8, supra.)

Sec. 4.9—Safety Devices. (Refer also to basic rule B.9, supra.)

(a) The discharge from safety relief devices shall be located on the outside of cabs or other enclosed spaces and as far as practicable from possible sources of ignition, and where the escaping vapors, if any, will have a ready opportunity to dissipate into the atmosphere. Size of discharge lines from safety relief devices shall not be smaller than the nominal size of the relief device outlet connection.

(b) Interstate Commerce Commission containers shall be provided with safety devices as required by the Interstate Commerce Commission regulations.

Sec 4.10—Vaporizers.

(a) Vaporizers and any part thereof and other carbureting devices as may be subjected to full container pressure shall have a design working pressure of at least 250 pounds per square inch gauge.

(b) Each vaporizer shall have a valve or suitable drain plug located at or near the lowest portion of the section occupied by the water or other heating medium, which will permit substantially complete draining of the vaporizer.

(c) Vaporizers shall be securely fastened to the vehicle body or to the engine in such a manner as to minimize the possibility of their becoming loosened by vibration or impact.

(d) Each vaporizer shall be permanently marked at a visible point as follows:

1. With the design working pressure in pounds per square inch.

2. With the water capacity of the gas containing portion of the vaporizer in pounds.

Sec. 4.11—Filling Densities. (Refer to basic rule B.11, supra.)

Sec. 4.12—Transfer of Liquids. (Refer to basic rule B.12, supra.)

Sec. 4.13—Gas Control Equipment.

(a) Approved automatic pressure reducing equipment shall be installed between the fuel supply container and gas-air mixer for the purpose of reducing the pressure of the liquefied gas coming to the gas-air mixer.

(b) An approved positive automatic shut-off valve or regulator shall be provided in the fuel system at some point ahead of the inlet of the gas-air mixer, automatically and positively to prevent flow of gas to the mixer when the engine is not running.

Sec. 4.14—Electrical Equipment and Lighting. (Refer to basic rule B.14, supra.)

Sec. 4.15—Liquid Level Gauging Device.

(a) Each permanently mounted fuel supply container shall be equipped with an accurate liquid level gauging device of approved design, for example, a rotary tube, slip tube, automatic outage tank, magnetic, or fixed tube device. A fixed tube device consists of a dip pipe of small size equipped with a valve at the outer end. Fixed tube devices shall be so arranged that the maximum liquid level to which the container may be filled is not in excess of the maximum permitted under the filling density table in section B.11 (a), but based on an initial liquid temperature of not to exceed 40° F. Liquid level gauging devices of the rotary tube, fixed tube, slip tube type may be used without installation of an excess flow valve, provided the bleed valve opening is not larger than a No. 54 drill size. (Refer to Appendix "D" for method of calculating length of fixed tube.)

(b) On removable fuel supply containers filled by weight when disconnected from the vehicle, no liquid level gauging device shall be required.

(c) Gauging devices shall have a design working pressure of at least 250 pounds per square inch gauge.

(d) Gauge glasses of the column type are prohibited.

Sec. 4.16—Painting.

(a) All storage containers shall be finished with a heat reflecting surface equivalent to white or aluminum, and shall be maintained in good condition.

Sec. 4.17—Design Working Pressure and Classification of Fuel Supply Containers.

(a) Fuel supply containers shall be designed and classified as follows:

Container Type	For Gases with Vapor Pressure Not to Exceed lbs. per sq. in. Ga. at 100° F.	Minimum Design Pressure of Containers by: A.S.M.E. Code Factor of Safety—5	A.P.I. A.S.M.E. Code Factor of Safety—4
140 lbs.	140*	140	175
150 lbs.	150	150	187
175 lbs.	175	175	219
200 lbs.	200	200	250

*And below.

Note: In those territories where high atmospheric temperatures prevail during the summer, higher minimum design working pressures may be required, in which case the state fire marshal shall designate the design working pressure to be used.

(b) All container inlets and outlets except safety

relief valves and gauging devices shall be labeled to designate whether they communicate with vapor or liquid space. Labels may be on valves.

(c) All containers manufactured and maintained under Interstate Commerce Commission cylinder specifications, are exempt from the provisions of these regulations in so far as container specifications and permanent markings are concerned, when used as replaceable fuel containers for purposes within the scope of these regulations, but shall conform to all other rules herein.

Sec. 4.18—Capacity of Containers.

(a) No single fuel container shall exceed 300 gallons water capacity.

APPENDIX A

Required Sizes of Safety Valves for Containers, Other Than Interstate Commerce Commission Construction as Classified Under Section II.

D = outside diameter of container in feet and fractions thereof.

U = overall length of container in feet and fractions thereof.

	Minimum Required Safety Valve Actual Free Discharge Area (Square Inches)					
	Type 80 lb. Min.	Type 100 lb. Min.	Type 125 lb. Min.	Type 150 lb. Min.	Type 175 lb. Min.	Type 200 lb. Min.
Where D X U does not exceed 10	.32	.27	.22	.19	.18	.16
is greater than 10 but not more than 15	.46	.38	.30	.25	.24	.21
is greater than 15 but not more than 20	.60	.50	.42	.36	.33	.29
is greater than 20 but not more than 40	1.25	1.03	.84	.71	.64	.57
is greater than 40 but not more than 60	1.90	1.57	1.25	1.06	.94	.83
is greater than 60 but not more than 80	2.50	2.06	1.68	1.43	1.25	1.10
is greater than 80 but not more than 100	3.15	2.60	2.13	1.81	1.58	1.40
is greater than 100 but not more than 120	3.80	3.14	2.48	2.10	1.87	1.65
is greater than 120 but not more than 140	4.45	3.68	2.90	2.46	2.15	1.90
is greater than 140 but not more than 160	5.10	4.21	3.33	2.83	2.43	2.15
is greater than 160 but not more than 180	5.80	4.79	3.55	3.09	2.72	2.40
is greater than 180 but not more than 200	6.05	5.00	3.77	3.20	2.83	2.50
is greater than 200 but not more than 220	6.30	5.21	3.93	3.33	2.94	2.60
is greater than 220 but not more than 240	6.55	5.41	4.09	3.47	3.06	2.70
is greater than 240 but not more than 260	6.80	5.62	4.25	3.61	3.17	2.80
is greater than 260 but not more than 280	7.05	5.82	4.41	3.74	3.28	2.90
is greater than 280 but not more than 300	7.30	6.03	4.57	3.88	3.40	3.00
is greater than 300 but not more than 320	7.55	6.24	4.73	4.02	3.51	3.10
is greater than 320 but not more than 340	7.80	6.44	4.89	4.15	3.62	3.20
is greater than 340 but not more than 360	8.05	6.65	5.05	4.28	3.74	3.30
is greater than 360 but not more than 380	8.30	6.86	5.21	4.42	3.85	3.40
is greater than 380 but not more than 400	8.55	7.06	5.31	4.55	3.96	3.50
is greater than 400 but not more than 420	8.80	7.27	5.53	4.70	4.08	3.60
is greater than 420 but not more than 440	9.05	7.48	5.69	4.83	4.19	3.70
is greater than 440 but not more than 460	9.30	7.68	5.85	4.97	4.30	3.80
is greater than 460 but not more than 480	9.55	7.89	6.01	5.10	4.41	3.90
is greater than 480 but not more than 500	9.80	8.10	6.17	5.23	4.52	4.00
is greater than 500 but not more than 520	10.05	8.30	6.33	5.37	4.64	4.10
is greater than 520 but not more than 540	10.30	8.51	6.49	5.50	4.75	4.20
is greater than 540 but not more than 560	10.55	8.72	6.65	5.65	4.87	4.30
is greater than 560 but not more than 580	10.80	8.94	6.83	5.79	4.97	4.40
is greater than 580 but not more than 600	11.05	9.14	6.98	5.92	5.09	4.50
is greater than 600 but not more than 620	11.30	9.35	7.15	6.05	5.19	4.60
is greater than 620	To be calculated using Fetterly's formula as promulgated by Bureau of Explosives, New York City, using 1,000° F. instead of 1,200° F.					

APPENDIX B

Required Minimum Relief Areas of Safety Valves for Liquefied Petroleum Gas Vaporizers.

Minimum effective relief areas required of safety valves on liquefied petroleum gas vaporizers shall be determined by the following formula:

$$A = M\ (2.5\ Sh + So)$$

Where:

A = Minimum required safety valve actual free discharge area in square inches.

Sh = Inside heat exchange surface vaporizer in square feet. This is total area exposed to steam, hot water or other heating medium used.

So = Outside surface of vaporizer in square feet. This is the total outside surface which could be exposed to flame in case of fire around vaporizer.

M = Constant, the value of which for different classes of vaporizers is as follows:

Type	Constant M
80 lb.	0.0058
100 lb.	0.0058
125 lb.	0.0058
150 lb.	0.0054
175 lb.	0.0050
200 lb.	0.0046

Vaporizers for the purpose of these calculations shall be classified in the same manner as storage containers in section 2.17 (a). The above formula is based upon the maximum heat input which might simultaneously occur both from the heating medium and from an outside source through the shell of vaporizer.

APPENDIX C

Required Sizes of Safety Valves for Motor Fuel Supply Containers for Liquefied Petroleum Gas.

D = Outside diameter of container in feet and fractions thereof.

U = Overall length of container in feet and fractions thereof.

	Minimum Required Safety Valve Actual Free Discharge Area (Square Inches)			
	Type 140 lbs. Min.	Type 150 lbs. Min.	Type 175 lbs. Min.	Type 200 lbs. Min.
Where D X U does not exceed 10	.20	.19	.18	.16
is greater than 10 but not more than 15	.27	.25	.24	.21
is greater than 15 but not more than 20	.38	.36	.33	.29
is greater than 20	To be calculated using Fetterly's Formula as promulgated by Bureau of Explosives, New York City.			

APPENDIX D

Method for Calculating Length of Fixed Tubes.

1. Calculate the Maximum Volume, for which fixed length tube shall be set by the following formula:

$$\frac{\text{Total Capacity of Container X Filling Density}}{\text{Specific Gravity X Volume Correction Factor}} = \text{Maximum Volume for which fixed length tube shall be set}$$

Note: Volume correction factor shall be based on the thermal coefficient of expansion of the liquefied petroleum gas from 40° F. for aboveground containers (or 50° F. for underground containers) to 60° F. (For example, propane with specific gravity of 0.510 has a volume correction factor of 1.031 from 40° F.; butane with a specific gravity of 0.570 has a volume correction factor of 1.020 from 40° F. to 60° F.). The following table gives representative volume correction factors:

Volume Correction Factors—Specific Gravity.

0.500	0.510	0.520	0.530	0.540	0.550	0.560	0.570	0.580	0.590
(Aboveground)									

From 40° F. to 60° F.

1.034	1.031	1.028	1.026	1.025	1.023	1.021	1.020	1.019	1.018
(Underground)									

From 50° F. to 60° F.

1.018	1.016	1.014	1.013	1.012	1.011	1.010	1.009	1.009	1.009

2. Calculate the length of the fixed tube so that when its lower end touches the surface of the liquid in the container, the contents of the container will be the maximum volume as determined by the formula above.

Enforcing Agency. It shall be the duty of the state fire marshal to enforce all the provisions of these regulations.

Penalty. Any person violating any provision of these regulations shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than one hundred dollars ($100.00), or by imprisonment for not more than thirty (30) days, or by both such fine and imprisonment in the discretion of the court.

Adoption by Municipality. No municipality shall adopt or enforce any ordinance or regulation in conflict with the provisions of these regulations.

MOTOR VEHICLE REGISTRATION DIVISION

1. The transfer of ownership of a registered vehicle which has been repossessed may be effected without obtaining the registered owner's signature on the notice or application for transfer appearing on the reverse side of the certificate of registration, provided that the mortgage or conditional sales contract under which such repossession was had, has been filed in the county recorder's office of the county in which such notice or application for transfer is made, and provided further that a repossession affidavit together with the original mortgage or conditional sales contract, or a certified or photostatic copy thereof, is filed with the county treasurer of said county. Such repossession affidavit shall be in substantially the following form:

"AFFIDAVIT OF REPOSSESSION

State of Iowa, ...County, ss.

I, ..., Being an Officer of the Firm of....., located at ....., Iowa, on oath depose and say that the motor vehicle described as follows:

Make..... Model..... Year.....

Style..... Motor No.....Factory No.....

Registration No.....for 19....., which was sold..... of....., Iowa,

as per our { Chattel Mortgage / Conditional Sales Con. }

and recorded in County of.....in File No..... Receipt No.....has been repossessed by said.....for failure of the purchaser to comply with the conditions as set forth in said contract (copy attached), specifically giving the holder thereof the right to repossession under conditions of such contract.

Signed.....

For.....

Subscribed and sworn to before me by said..... ..... this ..... day of ....., 19....

Notary Public....."

(Seal)

Vehicles which have been repossessed by a finance company must first be transferred to such company before any transfer of ownership may be made to an individual purchaser or dealer. The ownership of a vehicle which has not been registered for the current year and which has not been stored in accordance with the provisions of law, cannot be transferred under the procedure set forth herein until such time as it has been currently and properly registered in the name of its registered owner.

2. The ownership of a vehicle which has been properly stored in accordance with the provisions of chapter 321, Code 1946, may be transferred to a purchaser without being registered for the year in which such transfer is made.

3. The ownership of a registered vehicle may be transferred on the previous year's registration certificate by its individual owner to a licensed dealer during the month of January.

4. The ownership of a registered truck, truck tractor, road tractor, trailer or semitrailer may not be transferred after June 30 in any year unless the annual registration fee for such vehicle has been paid in full for that year.

5. A new and unregistered vehicle purchased from a dealer in another state who is authorized by such state to sell such vehicle unregistered, may be registered in Iowa if the applicant for registration presents to the county treasurer or to the department a certified copy of the dealer's printed invoice together with an affidavit showing such dealer to be authorized to sell such vehicle as a new unregistered vehicle in his home state.

6. When an Iowa registration certificate or card shows the owner of the registered vehicle to have an out-of-state address, the county treasurer before transferring the ownership of such vehicle to a purchaser shall require the surrender of the Iowa registration certificate or card and in addition thereto shall require the purchaser to file an original or certified copy of a bill of sale showing ownership of such vehicle to be in him.

7. The owner of a house trailer which is not currently registered may register such vehicle at any time during the calendar year on a pro rata registration fee upon filing with the county treasurer an affidavit, duly sworn to and acknowledged, in which the owner states that such vehicle has been actually used for dwelling purposes for more than six months during the preceding calendar year and that such vehicle has not been moved upon the highways of this state at any time during the current calendar year. In the absence of a showing in said affidavit that the sales tax or use tax on such vehicle has been paid, the county treasurer shall require payment of the Iowa use tax before registering such vehicle.

8. All vehicle registration plates or number plates issued by a county treasurer shall be issued by him in numerical sequence.

9. Where the ownership of a vehicle is transferred by a peace officer's bill of sale or by an order of court, and such vehicle is not currently registered in Iowa, the registration fee for such vehicle shall be computed in accordance with the following rules:

1. When ordered confiscated or forfeited by a court under a judgment of forfeiture, the fee shall be on a pro rata basis from the date of the court's order;

2. When sold on a peace officer's bill of sale as an unclaimed stolen, embezzled or abandoned vehicle, or as a vehicle seized under the provisions of section 321.84, Code 1946, the fee shall be on a pro rata basis from the date of such sale;

3. When sold or transferred under a judgment or order entered by a court in a civil action or proceeding, the fee shall be the full annual registration fee plus all delinquencies and accrued penalties to the date on which registration of the vehicle is completed.

10. Application for the designation of a vehicle as "special mobile equipment" may be made by the owner or lessee of such vehicle, provided such vehicle is only incidentally operated or moved over the highways of this state exclusively by such owner or lessee or his employees, and provided further that such "special mobile equipment" is permanently mounted on such vehicle. Such application may only be made to the motor vehicle registration division of this department, and if approved by the director of said division, special identifying plates bearing a number and the words "Special Mobile Equipment" will be issued without fee for such vehicle together with a certificate of designation and identification. Such special plates shall not be transferable from person to person nor from vehicle to vehicle and shall be securely attached to such vehicle at all times when it is being moved over the highways. Such certificate of designation and identification shall be in the immediate possession of the operator of such vehicle whenever it is being operated or moved over the highways.

The owner or lessee of any vehicle moving "special mobile equipment" which is not permanently mounted on such vehicle must apply for and receive a regular registration certificate and registration plates for such vehicle and pay the appropriate fee therefor. The appropriate registration fee for such vehicle shall be computed on the gross weight of the vehicle less the weight of the "special mobile equipment".

11. A certificate of designation issued for an authorized emergency vehicle shall expire at midnight on the thirty-first day of December in the year in which it was issued unless sooner revoked by the commissioner upon a showing of abuse thereof.

12. The notice to the county treasurer of the transfer of ownership of any registered vehicle shall be on the reverse side of the certificate of registration for such vehicle, and shall be in substantially the following form:

"BILL OF SALE .....(Year) APPLICATION FOR TRANSFER

STATE OF IOWA, ... COUNTY, ss.: We being first duly sworn on our oaths state that ....., whose address is .....Street, City of..... and County of....., Iowa, purchased the vehicle described on the reverse side hereof from..... on the.....day of....., 19.....

Application is hereby made for transfer of said vehicle to the purchaser.

.....Purchaser

.....Seller

I certify that the foregoing affidavit was fully completed, subscribed and sworn to before me on the ..... day of ....., 19....., and I FURTHER CERTIFY THAT THE AFFIANTS SIGNED THE SAME IN THE PRESENCE OF EACH OTHER.

.....

Notary Public in and for said County and State.
Receipt No....."

Appearing vertically on the right-hand side of said form are the words, "A penalty of $5.00 accrues for failure to complete transfer within five days from date of sale."

Appearing vertically on the left-hand side of said form are the words, "Forward with remittance of 50c to County Treasurer."

13. The ownership of a registered vehicle may be transferred by a person holding a valid power of attorney from the owner of such vehicle. Before registering such vehicle in the name of the purchaser or transferee, the county treasurer shall require the person signing such transfer of ownership on behalf of the seller or transferrer to file in his office a duly acknowledged power of attorney which may be in form and substance as follows:

"POWER OF ATTORNEY
TO TRANSFER INTEREST IN AND TO A
REGISTERED VEHICLE

State of Iowa, County of....., ss.:
Know all men by these presents, that I/we, the undersigned, of....., the (Address) owner(s) of a vehicle described as..... (Description of vehicle) ....., bearing motor/serial number ....., have made, constituted and appointed..... of (Name) ....., my/our true and lawful attorney for me/us, in my/our name(s), place, and stead, to transfer all my/our title and interest in said vehicle as an owner to..... (Name of purchaser) ..... of..... (Address of purchaser).

Witness my/our hand(s) this.....day of ....., 19.....

.....
(Signature)

Subscribed and sworn to before me this..... day of....., 19.....

.....
Notary Public in and for said County and State"

14. A permit, granting to a nonresident applicant authority to enter or pass through this state with a chartered bus party without the necessity of first obtaining an Iowa vehicle registration, may only be issued by the motor vehicle registration division of this department, and shall be in such form as may be prescribed and adopted by the director of said division.

15. The owner of a house trailer which is not currently registered and which is actually being used solely for dwelling purposes, may, upon application to the motor vehicle registration division of this department, obtain a permit granting him authority to move such house trailer over the highways of this state from one location to another without first registering such vehicle. The application and permit shall be in such form and substance as the director of that division may prescribe.

16. The registration card or certificate issued for a trailer shall at all times be carried in the driver's compartment of the towing vehicle.

PEACE OFFICERS' RETIREMENT, ACCIDENT AND DISABILITY SYSTEM

1. Vice-Chairman of Board. The treasurer of state shall be the vice-chairman of the board of trustees, and in the absence or inability of the chairman to act shall exercise the powers and perform the duties of the chairman.

2. Place of Meeting. The board of trustees shall meet at the office of the treasurer of state upon a call issued by the chairman or upon the joint call of any two members of the board at such other times as may be deemed necessary or expedient.

3. Creditable Service—Computation and Allowance of. In computing the total amount of creditable service for each member, 12 months of creditable service shall constitute 1 year of creditable service, except that creditable service for not less than 11 months in any one calendar year shall constitute one full year of creditable service.

Absence of a member from duty without loss of pay shall be allowed as creditable service.

Absence of a member from duty without pay for a period of more than 1 calendar month, or 30 days, shall not be allowed as creditable service.

4. Pension Allowance Vouchers to Women Beneficiaries. Pension allowance vouchers issued to women beneficiaries shall be issued in the beneficiary's given first name, except that if such beneficiary is the widow of the former member of this system, such voucher shall name the payee as "Mrs." followed by the given first name of her former husband with the beneficiary's given first name in parenthesis and the former husband's surname in that order.

5. Fiscal Year of System. The calendar year is adopted as the fiscal year of the retirement system.

6. Member's Contributions — Amount of Salary Deductions Certified by Secretary. Deductions from salary for a member's contributions shall be made on each payroll from the total amount of payment to the member, and upon the entry into service of a member, the secretary of the board shall certify to the auditor of the State Department of Public Safety the percentage of salary to be so deducted. Such deductions for any part of a calendar month shall be based on a 30-day month and be determined accordingly.

7. Statement Required on Refunds of Accumulated Contributions. Upon the application of any member for a return of his accumulated contributions by reason of his separation from the service by discharge or resignation, such member shall be required to sign a statement in the following form before such payment is made to him:

"I am aware that if I do not withdraw my contribution I have 4 years in which I may return to service and be restored to my former status as a member of the retirement system. I understand that if I withdraw my accumulated contributions my membership in the system is finally terminated thereby, and that if I thereafter return to service, I must enter the Retirement System with the status of a new entrant."

SAFETY RESPONSIBILITY AND DRIVERS LICENSE DIVISION

1. An SR-21 form filing once made may not be withdrawn by an insurance carrier after the 50th day following the accident for which it is filed; provided, however, that an SR-21 form filing made after the 50th day following the accident for which it is filed, may be withdrawn by an insurance carrier if the insurance carrier shall, within 10 days after the date on which such filing was made with the department, notify the department of its desire to withdraw such SR-21 form filing.

2. It shall be the responsibility of each insurance carrier to check all copies of SR-21 forms returned to it by the department, and if the signature appearing on a particular SR-21 form is not that of a person authorized to sign such form on behalf of the insurance carrier designated as signatory thereon, or if such insurance carrier desires to withdraw or reject such SR-21 form filing, such insurance carrier shall promptly notify the department to that effect.

3. An SR-21, SR-22, SR-22A, SR-23, SR-24, or SR-26 form filing will neither be recognized nor honored by the department unless it bears on its face the signature of a person whose name is currently certified to the department as one authorized to sign such form by the insurance carrier designated as signatory thereto.

4. An SR-23 form filing shall not only afford liability coverage to the person named therein as the insured during the time and to the limits of the liability policy described therein, but shall also accord liability coverage to any other person using, with the express or implied permission of such named insured, any motor vehicle or motor vehicles to which coverage is granted.

The following rules and regulations are established and issued under and by virtue of the authority granted to the Commissioner, Iowa Department of Public Safety, by Section 321A.2, Code 1950, and are adopted and issued in accordance with the provisions of Chapter 51, Acts of the 54th General Assembly:

Paragraph 1. SR-22 and SR-22A forms of Iowa Motor Vehicle Financial and Safety Responsibility insurance certificates filed in accordance with the provisions of Chapter 321A., Code 1950, shall be in triplicate and in substantially the following form, to-wit:

SR 22

Iowa Motor Vehicle Financial And Safety Responsibility Insurance Certificate

To be filed with the Director, Safety Responsibility and
Drivers License Division, State Office Building, Des Moines, Iowa.

The company signatory hereto hereby certifies that there is in effect on the effective date of this certificate a liability policy, as defined in the Iowa Motor Vehicle Financial and Safety Responsibility Act, issued by the company to

.....

Name of Insured

.....

.....

Address of Insured

Policy Number ..... Effective from ..... to expiration date .....

Effective date of this certificate .....

The insurance hereby certified is as follows:

1. **Owner's policy** ☐ applicable with respect to the motor vehicle described herein.

Year of Model	Trade Name	Model	Body Type	Serial No.	Motor No.

If space above is insufficient to contain all motor vehicles covered, prepare list on paper of identical width and paste on.

Use of other nonowned motor vehicles as defined in the policy and approved by the Insurance Department of the State of Iowa:

☐ Limited ☐ Broad form

2. **Operator's policy** ☐

.....

Name of Insurance Company

Date ..... by .....

Signature of Authorized Representative

(Insurance certified shall terminate on the expiration date as shown above but not prior thereto, unless ten days' written notice thereof is filed with the Director, Safety Responsibility and Drivers License Division of the Department of Public Safety, State Office Bldg., Des Moines, Iowa.)

SR 22-A

Iowa Motor Vehicle Financial And Safety Responsibility Insurance Certificate

To be filed with the Director, Safety Responsibility and Drivers License Division, State Office Building, Des Moines, Iowa.

The company signatory hereto hereby certifies that there is in effect on the effective date of this certificate a liability policy, as defined in the Iowa Motor Vehicle Financial and Safety Responsibility Act, issued by the company to

.....

(Name of Insured)

Filed on behalf of .....

.....

(Address)

who is a member of (Household), (Immediate Family) or (Employee) of Insured.

Policy No.....Effective from..... to expiration date.....

Effective date of this Certificate.....

The insurance hereby certified is as follows:

The person on whose behalf this certificate is filed is covered only with respect to the operation of the vehicle described.

Year of Model	Trade Name	Model	Body Type	Serial No.	Motor No.

(If space is insufficient to contain all motor vehicles covered, prepare list on paper of identical width and paste on.)

THIS CERTIFICATE FILED IN COMPLIANCE WITH SECTION 26 of the Iowa Motor Vehicle Financial and Safety Responsibility Act.

.....

Name of Insurance Company

Date..... by.....

Signature of Authorized Representative

(Insurance certified shall terminate on the expiration date as shown above but not prior thereto, unless ten days' written notice thereof is filed with the Director, Safety Responsibility and Drivers License Division of the Department of Public Safety, State Office Bldg., Des Moines, Iowa.)

Paragraph 2. The Department will accept the expiration date as shown upon the revised SR-22 and SR-22A, Iowa Motor Vehicle Financial and Safety Responsibility Insurance certificates, as notice of termination, except that ten days' written notice must be filed with the Department upon form SR-26 for the termination or cancellation prior to the expiration date of any insurance so certified.

Except for an owner's policy of liability insurance, certified with respect to commercial vehicles, a certification upon SR-22 form certificate of insurance is only acceptable when either the limited or broad form coverage is indicated in the appropriate box as contained upon the form. An owner's policy applicable only to a described private passenger vehicle will not hereafter be accepted.

Paragraph 3. Effective March 1, 1952, the Department will no longer accept an SR-22 or SR-22A, Iowa Motor Vehicle Financial and Safety Responsibility insurance certificates, other than in the form and in accordance with rules and regulations stated herein.

Adopted and issued January 10, 1952.

IOWA DEPARTMENT OF SOCIAL WELFARE

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Preface to Compilation of Rules and Regulations

By virtue of the authority which established the Social Welfare Department as described in Chapter 234, 1950 Code of Iowa, the State Board of Social Welfare has adopted and promulgated the following rules and regulations and outlined such policies as it considered necessary to carry out the provisions and purposes of this chapter as it relates to serving the public.

The legal basis for adopting the rules and regulations of the public assistance and child welfare programs is established by the social security law and the laws of Iowa. The basic authority contained in these laws for the adoption of rules and regulations is set out below:

OLD-AGE ASSISTANCE

1950 Code of Iowa—Chapter 249

249.2 Powers and duties of the state board. The state board shall be the responsible authority for the efficient and impartial administration of this chapter. To this end the state board shall formulate and make such rules and regulations, outline such policies, dictate such procedures and delegate such powers as may be necessary to carry out the provisions and purposes of this chapter.

The state board shall:

1. Co-operate with the federal social security board, created by title VII of the social security act, Public Law No. 271, enacted by the 74th congress of the United States and approved August 14, 1935, in such reasonable manner as may be necessary to qualify for federal aid for old-age assistance, including the making of such reports in such form and containing such information as the federal social security board, from time to time, may require, and to comply with such regulations as said federal social security board, from time to time, may find necessary to assure the correctness and verification of such reports.

2. Furnish information to acquaint aged persons and the public generally with the old-age assistance system of this state.

3. Fix the salaries for the personnel of the department.

Title I of the Social Security Act

State Old-Age Assistance Plans

Sec. 2. (a) A state plan for old-age assistance must (1) provide that it shall be in effect in all political subdivisions of the state, and if administered by them, be mandatory upon them; (2) provide for financial participation by the state; (3) either provide for the establishment or designation of a single state agency to administer the plan, or provide for the establishment or designation of a single state agency to supervise the administration of the plan; (4) provide for granting an opportunity for a fair hearing before the state agency to any individual whose claim for old-age assistance is denied or is not acted upon with reasonable promptness (This amendment became effective July 1, 1951.); (5) provide such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the administrator shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with such methods) as are found by the administrator to be necessary for the proper and efficient operation of the plan; (6) provide that the state agency will make such reports, in such form and containing such information, as the administrator may from time to time require, and comply with such provisions as the administrator may from time to time find necessary to assure the correctness and verification of such reports; (7) effective July 1, 1941, provide that the state agency shall, in determining need, take into consideration any other income and resources of an individual claiming old-age assistance; (8) effective July 1, 1941, provide safeguards which restrict the use or disclosure of information concerning applicants and recipients to purposes directly connected with the administration of old-age assistance; (9) provide that all individuals wishing to make application for old-age assistance shall have opportunity to do so, and that old-age assistance shall be furnished with reasonable promptness to all eligible individuals (This amendment became effective July 1, 1951.); and (10) effective July 1, 1953, provide, if the plan includes payments to individuals in private or public institutions, for the establishment or designation of a state authority or authorities which shall be responsible for establishing and maintaining standards for such institutions.

Sec. 2. (b) The administrator shall approve any plan which fulfills the conditions specified in subsection (a), except that he shall not approve any plan which imposes, as a condition of eligibility for old-age assistance under the plan (1) an age requirement of more than sixty-five years, except that the plan may impose, effective until January 1, 1940, an age requirement of as much as seventy years; or (2) any residence requirement which excludes any resident of the state who has resided therein five years during the nine years immediately preceding the application for old-age assistance and has resided therein continuously for one year immediately preceding the application; or (3) any citizenship requirement which excludes any citizen of the United States.

Payment to States

Sec. 3. (a) From the sums appropriated therefor, the secretary of the treasury shall pay to each state which has an approved plan for old-age assistance, for each quarter, beginning with the quarter commencing October 1, 1950, (1) in the case of any

state other than Puerto Rico and the Virgin Islands, an amount, which shall be used exclusively as old-age assistance, equal to the sum of the following proportions of the total amounts expended during such quarter as old-age assistance under the state plan, not counting so much of such expenditure with respect to any individual for any month as exceeds $50—

(A) Three-fourths of such expenditures, not counting so much of any expenditure with respect to any month as exceeds the product of $20 multiplied by the total number of such individuals who received old-age assistance for such month; plus

(B) One-half of the amount by which such expenditures exceed the maximum which may be counted under clause (A);

and (2) in the case of Puerto Rico and the Virgin Islands, an amount, which shall be used exclusively as old-age assistance, equal to one-half of the total of the sums expended during such quarter as old-age assistance under the state plan, not counting so much of such expenditure with respect to any individual for any month as exceeds $30, and (3) in the case of any state, an amount equal to one-half of the total of the sums expended during such quarter as found necessary by the administrator for the proper and efficient administration of the state plan, which amount shall be used for paying the costs of administering the state plan or for old-age assistance, or both, and for no other purpose. (This amendment became effective October 1, 1950.)

Sec. 3. (b) The method of computing and paying such amounts shall be as follows: (1) The administrator shall, prior to the beginning of each quarter, estimate the amount to be paid to the state for such quarter under the provisions of subsection (a), such estimate to be based on (A) a report filed by the state containing its estimate of the total sum to be expended in such quarter in accordance with the provisions of such subsection, and stating the amount appropriated or made available by the state and its political subdivisions for such expenditures in such quarter, and if such amount is less than the state's proportionate share of the total sum of such estimated expenditures, the source or sources from which the difference is expected to be derived, (B) records showing the number of aged individuals in the state, and (C) such other investigation as the administrator may find necessary. (2) The administrator shall then certify to the secretary of the treasury the amount so estimated by the administrator, (A) reduced or increased, as the case may be, by any sum by which he finds that his estimate for any prior quarter was greater or less than the amount which should have been paid to the state under subsection (a) for such quarter, and (B) reduced by a sum equivalent to the pro rata share to which the United States is equitably entitled, as determined by the administrator, of the net amount recovered during any prior quarter by the state or any political subdivision thereof with respect to old-age assistance furnished under the state plan; except that such increases or reductions shall not be made to the extent that such sums have been applied to make the amount certified for any prior quarter greater or less than the amount estimated by the administrator for such prior quarter; Provided, That any part of the amount recovered from the estate of a deceased recipient which is not in excess of the amount expended by the state or any political subdivision thereof for the funeral expense of the deceased shall not be considered as a basis for reduction under clause (B) of this paragraph. (3) The secretary of the treasury shall thereupon, through the Fiscal Service of the Treasury Department and prior to audit or settlement by the General Accounting Office, pay to the state, at the time or times fixed by the administrator, the amount so certified.

Operation of State Plans

Sec. 4. In the case of any state plan for old-age assistance which has been approved by the administrator, if the administrator, after reasonable notice and opportunity for hearing to the state agency administering or supervising the administration of such plan, finds (1) that the plan has been so changed as to impose any age, residence, or citizenship requirement prohibited by section 2(b), or that in the administration of the plan any such prohibited requirement is imposed, with the knowledge of such state agency, in a substantial number of cases; or (2) that in the administration of a plan there is a failure to comply substantially with any provision required by section 2(a) to be included in the plan; the administrator shall notify such state agency that further payments will not be made to the state until the administrator is satisfied that such prohibited requirement is no longer so imposed, and that there is no longer any such failure to comply. Until he is so satisfied he shall make no further certification to the secretary of the treasury with respect to such state.

Definition

Sec. 6. For the purposes of this title, the term "old-age assistance" means money payments to, or medical care in behalf of or any type of remedial care recognized under state law in behalf of, needy individuals who are sixty-five years of age or older, but does not include any such payments to or care in behalf of any individual who is an inmate of a public institution (except as a patient in a medical institution) or any individual (a) who is a patient in an institution for tuberculosis or mental diseases, or (b) who has been diagnosed as having tuberculosis or psychosis and is a patient in a medical institution as a result thereof. (This amendment became effective October 1, 1950, except that the exclusion of money payments to needy individuals described in clause (a) or (b) of section 6 of the Social Security Act as so amended shall, in the case of any of such individuals who are not patients in a public institution, be effective July 1, 1952.)

AID TO DEPENDENT CHILDREN

1950 Code of Iowa—Chapter 239

239.18 State control exclusive. Questions of policy and control respecting administration of this chapter shall vest and remain in the state agency of the state of Iowa for the purposes of administering all provisions of this chapter. In order to provide a uniform statewide program for aid to dependent children, the state board shall promulgate such rules and regulations as may be necessary to make the provisions of this chapter uniform in all of the counties of this state.

Title IV of the Social Security Act

State Plans for Aid to Dependent Children

Sec. 402. (a) A state plan for aid to dependent children must (1) provide that it shall be in effect in all political subdivisions of the state, and, if administered by them, be mandatory upon them; (2) provide for financial participation by the state; (3) either provide for the establishment or designation of a single state agency to administer the plan, or provide for the establishment or designation of a single state agency to supervise the administration of the plan; (4) provide for granting an opportunity for a fair hearing before the state agency to any individual whose claim for aid to dependent children is denied or is not acted upon with reasonable promptness (This amendment became effective July 1, 1951.); (5) provide such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the administrator shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with such methods) as are found by the administrator to be necessary for the proper and efficient operation of the plan; and (6) provide that the state agency will make such reports, in such form and containing such information, as the administrator may from time to time require, and comply with such provisions as the administrator may from time to time find necessary to assure the correctness and verification of such reports; (7) provide that the state agency shall, in determining need, take into consideration any other income and resources of any child claiming aid to dependent children; (8) provide safeguards which restrict the use or disclosure of information concerning applicants and recipients to purposes directly connected with the administration of aid to dependent children; (9) provide, effective July 1, 1951, that all individuals wishing to make application for aid to dependent children shall have opportunity to do so, and that aid to dependent children shall be furnished with reasonable promptness to all eligible individuals; (10) effective July 1, 1952, provide for prompt notice to appropriate law-enforcement officials of the furnishing of aid to dependent children in respect of a child who has been deserted or abandoned by a parent; and (11) provide, effective October 1, 1950, that no aid will be furnished any individual under the plan with respect to any period with respect to which he is receiving old-age assistance under the state plan approved under section 2 of this Act.

Sec. 402. (b) The administrator shall approve any plan which fulfills the conditions specified in subsection (a), except that he shall not approve any plan which imposes as a condition of eligibility for aid to dependent children, a residence requirement which denies aid with respect to any child residing in the state (1) who has resided in the state for one year immediately preceding the application for such aid, or (2) who was born within the state within one year immediately preceding the application, if its mother has resided in the state for one year immediately preceding the birth. (Effective July 1, 1952, clause (2) of subsection (b) of section 402 of the Social Security Act shall be amended to read as follows: (2) who was born within one year immediately preceding the application, if the parent or other relative with whom the child is living has resided in the state for one year immediately preceding the birth.)

Payment to States

Sec. 403. (a) From the sums appropriated therefor, the secretary of the treasury shall pay to each state which has an approved plan for aid to dependent children, for each quarter, beginning with the quarter commencing October 1, 1950, (1) in the case of any state other than Puerto Rico and the Virgin Islands, an amount, which shall be used exclusively as aid to dependent children, equal to the sum of the following proportions of the total amounts expended during such quarter as aid to dependent children under the state plan, not counting so much of such expenditure with respect to any dependent child for any month as exceeds $27, or if there is more than one dependent child in the same home, as exceeds $27 with respect to one such dependent child and $18 with respect to each of the other dependent children, and not counting so much of such expenditure for any month with respect to a relative with whom any dependent child is living as exceeds $27—

(A) Three-fourths of such expenditures, not counting so much of the expenditures with respect to any month as exceeds the product of $12 multiplied by the total number of dependent children and other individuals with respect to whom aid to dependent children is paid for such month, plus

(B) One-half of the amount by which such expenditures exceed the maximum which may be counted under clause (A);

and (2) in the case of Puerto Rico and the Virgin Islands, an amount which shall be used exclusively as aid to dependent children, equal to one-half of the total of the sums expended during such quarter as aid to dependent children under the state plan, not counting so much of such expenditure with respect to any dependent child for any month as exceeds $18, or if there is more than one dependent child in the same home, as exceeds $18 with respect to one such dependent child and $12 with respect to each of the other dependent children; and (3) in the case of any state, an amount equal to one-half of the total of the sums expended during such quarter as found necessary by the administrator for the proper and efficient administration of the state plan, which amount shall be used for paying the costs of administering the state plan or for aid to dependent children, or both, and for no other purpose. (This amendment became effective October 1, 1950.)

Sec. 403. (b) The method of computing and paying such amounts shall be as follows: (1) The administrator shall, prior to the beginning of each quarter, estimate the amount to be paid to the state for such quarter under the provisions of subsection (a), such estimate to be based on (A) a report filed by the state containing its estimate of the total sum to be expended in such quarter in accordance with the provisions of such subsection and stating the amount appropriated or made available by the state and its political subdivisions for such expenditures in such quarter,

and if such amount is less than the state's proportionate share of the total sum of such estimated expenditures, the source or sources from which the difference is expected to be derived, (B) records showing the number of dependent children in the state, and (C) such other investigation as the administrator may find necessary. (2) The administrator shall then certify to the secretary of the treasury the amount so estimated by the administrator, (A) reduced or increased, as the case may be, by any sum by which he finds that his estimate for any prior quarter was greater or less than the amount which should have been paid to the state for such quarter, and (B) reduced by a sum equivalent to the pro rata share to which the United States is equitably entitled, as determined by the administrator, of the net amount recovered during any prior quarter by the state or any political subdivision thereof with respect to aid to dependent children furnished under the state plan; except that such increases or reduction shall not be made to the extent that such sums have been applied to make the amount certified for any prior quarter greater or less than the amount estimated by the administrator for such prior quarter. (3) The secretary of the treasury shall thereupon, through the Fiscal Service of the Treasury Department and prior to audit or settlement by the General Accounting Office, pay to the state, at the time or times fixed by the administrator, the amount so certified.

Operation of State Plans

Sec. 404. In the case of any state plan for aid to dependent children which has been approved by the administrator, if the administrator, after reasonable notice and opportunity for hearing to the state agency administering or supervising the administration of such plan, finds (1) that the plan has been so changed as to impose any residence requirement prohibited by section 402 (b), or that in the administration of the plan any such prohibited requirement is imposed, with the knowledge of such state agency, in a substantial number of cases; or (2) that in the administration of the plan there is a failure to comply substantially with any provision required by section 402 (a) to be included in the plan; the administrator shall notify such state agency that further payments will not be made to the state until he is satisfied that such prohibited requirement is no longer so imposed, and that there is no longer any such failure to comply. Until the administrator is so satisfied he shall make no further certification to the secretary of the treasury with respect to such state.

Definitions

Sec. 406. When used in this title—(a) The term "dependent child" means a needy child under the age of sixteen, or under the age of eighteen if found by the state agency to be regularly attending school, who has been deprived of parental support or care by reason of the death, continued absence from the home, or physical or mental incapacity of a parent, and who is living with his father, mother, grandfather, grandmother, brother, sister, stepfather, stepmother, stepbrother, stepsister, uncle, or aunt, in a place of residence maintained by one or more of such relatives as his or their own home; (b) The term "aid to dependent children" means money payments with respect to, or medical care in behalf of or any type of remedial care recognized under state law in behalf of, a dependent child or dependent children, and (except when used in clause (2) of section 403 (a)) includes money payments or medical care or any type of remedial care recognized under state law for any month to meet the needs of the relative with whom any dependent child is living if money payments have been made under the state plan with respect to such child for such month (This amendment became effective October 1, 1950.); (c) The term "relative with whom any dependent child is living" means the individual who is one of the relatives specified in subsection (a) and with whom such child is living (within the meaning of such subsection) in a place of residence maintained by such individual (himself or together with any one or more of the other relatives so specified) as his (or their) own home. (This amendment became effective October 1, 1950.)

AID TO THE BLIND

1950 Code of Iowa—Chapter 241

241.4. Powers and duties of state board.
The state board shall:

1. Be the responsible authority for the efficient and impartial administration of this chapter. To this end the state board shall formulate and establish such rules and regulations, outline such policies, prescribe such procedure, and delegate such powers as may be necessary to carry out the provisions and purposes of this chapter.

2. Prescribe, for the guidance of county boards, the qualifications and capabilities required of county board employees, consistent with the provisions contained in chapter 234.

3. Designate the procedure to be followed in securing a competent examination for the purpose of determining blindness and the cause of blindness in the individual applicant for assistance; designate a suitable number of ophthalmologists to examine applicants and recipients of assistance to the blind; fix the fees to be paid to ophthalmologists for examination of applicants, such fees to be paid from administration funds.

4. Co-operate with the federal social security board, created under title VII of the social security act, approved August 14, 1935, or any other agency of the federal government, in any reasonable manner as may be necessary to qualify for federal aid and assistance to the needy blind and in conformity with the provisions of this chapter; including the making of such reports in such form and containing such information as the federal social security board, or any other agency of the federal government, may from time to time find necessary to assure the correctness and verification of such reports.

5. Co-operate with other agencies in developing measures for the prevention of blindness, the restoration of eyesight and the vocational adjustment of blind persons.

Title X of the Social Security Act

State Plans for Aid to the Blind

Sec. 1002. (a) A state plan for aid to the blind must (1) provide that it shall be in effect in all political subdivisions of the state, and, if administered by them, be mandatory upon them; (2) provide for financial participation by the state; (3) either provide for the establishment or designation of a single state agency to administer the plan, or provide for the establishment or designation of a single state agency to supervise the administration of the plan; (4) provide for granting an opportunity for a fair hearing before the state agency to any individual whose claim for aid to the blind is denied or is not acted upon with reasonable promptness (This amendment became effective July 1, 1951.); (5) provide such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the administrator shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with such methods) as are found by the administrator to be necessary for the proper and efficient operation of the plan; (6) provide that the state agency will make such reports, in such form and containing such information, as the administrator may from time to time require, and comply with such provisions as the administrator may from time to time find necessary to assure the correctness and verification of such reports; and (7) provide that no aid will be furnished any individual under the plan with respect to any period with respect to which he is receiving old-age assistance under the state plan approved under section 2 of this Act or aid to dependent children under the state plan approved under section 402 of this Act (This amendment became effective October 1, 1950.); (8) effective for the period beginning October 1, 1950, and ending June 30, 1952, provide that the state agency shall, in determining need, take into consideration any other income and resources of an individual claiming aid to the blind; except that the state agency may, in making such determination, disregard, not to exceed $50 per month of earned income; effective July 1, 1952, provide that the state agency shall, in determining need take into consideration any other income and resources of the individual claiming aid to the blind; except that, in making such determination, the state agency shall disregard the first $50 per month of earned income; (9) provide safeguards which restrict the use of disclosure of information concerning applicants and recipients to purposes directly connected with the administration of aid to the blind; (10) effective October 1, 1950, provide that, in determining whether an individual is blind, there shall be an examination by a physician skilled in diseases of the eye or by an optometrist; effective July 1, 1952, provide that, in determining whether an individual is blind, there shall be an examination by a physician skilled in diseases of the eye or by an optometrist, whichever the individual may select; (11) effective July 1, 1951, provide that all individuals wishing to make application for aid to the blind shall have opportunity to do so, and that aid to the blind shall be furnished with reasonable promptness to all eligible individuals; and (12) effective July 1, 1953, provide, if the plan includes payments to individuals in private or public institutions, for the establishment or designation of a state authority or authorities which shall be responsible for establishing and maintaining standards for such institutions.

Sec. 1002. (b) The administrator shall approve any plan which fulfills the conditions specified in subsection (a), except that he shall not approve any plan which imposes, as a condition of eligibility for aid to the blind under the plan (1) any residence requirement which excludes any resident of the state who has resided therein five years during the nine years immediately preceding the application for aid and has resided therein continuously for one year immediately preceding the application; or (2) any citizenship requirement which excludes any citizen of the United States.

Payment to States

Sec. 1003. (a) From the sums appropriated therefor, the secretary of the treasury shall pay to each state which has an approved plan for aid to the blind, for each quarter, beginning with the quarter commencing October 1, 1950, (1) in the case of any state other than Puerto Rico and the Virgin Islands, an amount, which shall be used exclusively as aid to the blind, equal to the sum of the following proportions of the total amounts expended during such quarter as aid to the blind under the state plan, not counting so much of such expenditure with respect to any individual for any month as exceeds $50—

(A) Three-fourths of such expenditures, not counting so much of any expenditure with respect to any month as exceeds the product of $20 multiplied by the total number of such individuals who received aid to the blind for such month, plus

(B) One-half of the amount by which such expenditures exceed the maximum which may be counted under clause (A);

and (2) in the case of Puerto Rico and the Virgin Islands, an amount, which shall be used exclusively as aid to the blind, equal to one-half of the total of the sums expended during such quarter as aid to the blind under the state plan, not counting so much of such expenditure with respect to any individual for any month as exceeds $30; and (3) in the case of any state, an amount equal to one-half of the total of the sums expended during such quarter as found necessary by the administrator for the proper and efficient administration of the state plan, which amount shall be used for paying the costs of administering the state plan or for aid to the blind, or both, and for no other purpose. (This amendment became effective October 1, 1950.)

Sec. 1003. (b) The method of computing and paying such amounts shall be as follows: (1) The administrator shall, prior to the beginning of each quarter, estimate the amount to be paid to the state for such quarter under the provisions of subsection (a), such estimate to be based on (A) a report filed by the state containing its estimate of the total sum to be expended in such quarter in accordance with the provisions of such subsection, and stating the amount appropriated or made available by the state and its political subdivisions for such

expenditures in such quarter, and if such amount is less than the state's proportionate share of the total sum of such estimated expenditures, the source or sources from which the difference is expected to be derived, (B) records showing the number of blind individuals in the state, and (C) such other investigation as the administrator may find necessary. (2) The administrator shall then certify to the secretary of the treasury the amount so estimated by the administrator, (A) reduced or increased, as the case may be, by any sum by which he finds that his estimate for any prior quarter was greater or less than the amount which should have been paid to the state under subsection (a) for such quarter, and (B) reduced by a sum equivalent to the pro rata share to which the United States is equitably entitled, as determined by the administrator, of the net amount recovered during a prior quarter by the state or any political subdivision thereof with respect to aid to the blind furnished under the state plan; except that such increases or reductions shall not be made to the extent that such sums have been applied to make the amount certified for any prior quarter greater or less than the amount estimated by the administrator for such prior quarter: Provided, that any part of the amount recovered from the estate of a deceased recipient which is not in excess of the amount expended by the state or any political subdivision thereof for the funeral expenses of the deceased shall not be considered as a basis for reduction under clause (B) of this paragraph. (3) The secretary of the treasury shall thereupon, through the Fiscal Service of the Treasury Department, and prior to audit or settlement by the General Accounting Office, pay to the state, at the time or times fixed by the administrator, the amount so certified.

Operation of State Plans

Sec. 1004. In the case of any state plan for aid to the blind which has been approved by the administrator, if the administrator, after reasonable notice and opportunity for hearing to the state agency administering or supervising the administration of such plan, finds (1) that the plan has been so changed as to impose any residence or citizenship requirement prohibited by section 1002 (b), or that in the administration of the plan any such prohibited requirement is imposed, with the knowledge of such state agency, in a substantial number of cases; or (2) that in the administration of the plan there is a failure to comply substantially with any provision required by section 1002 (a) to be included in the plan; the administrator shall notify such state agency that further payments will not be made to the state until he is satisfied that such prohibited requirement is no longer so imposed, and that there is no longer any such failure to comply. Until he is so satisfied he shall make no further certification to the secretary of the treasury with respect to such state.

Definition

Sec. 1006. For the purposes of this title, the term "aid to the blind" means money payments to, or medical care in behalf of, or any type of remedial care recognized under state law in behalf of blind individuals who are needy, but does not include any such payments to or care in behalf of any individual who is an inmate of a public institution (except as a patient in a medical institution) or any individual (a) who is a patient in an institution for tuberculosis or mental diseases, or (b) who has been diagnosed as having tuberculosis or psychosis and is a patient in a medical institution as a result thereof. (This amendment became effective October 1, 1950, except that the exclusion of money payments to needy individuals described in clause (a) or (b) of section 1006 of the Social Security Act as so amended shall, in the case of any of such individuals who are not patients in a public institution, be effective July 1, 1952.)

Recent legislation contained in the 1951 Revenue Act, passed October 20, 1951, modifies the state plans in the following manner:

Sec. 618. Prohibition Upon Denial of Social Security Act Funds. No state or any agency or political subdivision thereof shall be deprived of any grant-in-aid or other payment to which it otherwise is or has become entitled pursuant to title I, IV, X, or XIV of the Social Security Act, as amended, by reason of the enactment or enforcement by such state of any legislation prescribing any conditions under which public access may be had to records of the disbursement of any such funds or payments within such state, if such legislation prohibits the use of any list or names obtained through such access to such records for commercial or political purposes.

CHILD WELFARE

1950 Code of Iowa—Chapter 235 (Child Welfare)

235.3. Powers and duties of the state board.

The state board shall:

1. Plan and supervise all public child welfare services and activities within the state as provided by this chapter.

2. Make such reports and obtain and furnish such information from time to time as may be necessary to permit co-operation by the state department with the United States children's bureau, the social security board, or any other federal agency which is now or may hereafter be charged with any duty regarding child care or child welfare services.

3. Make such rules and regulations as may be necessary or advisable for the supervision of the private child-caring agencies or officers thereof which the state board is empowered to license, inspect and supervise, which rules and regulations shall provide that in dealing with any child, any officer, employee or agency so dealing shall take into consideration the religious faith or affiliations of the child or its parents, and that in placing such child it shall be, as far as practicable, placed in the home or the care and custody of some person holding the same religious faith as the parents of such child, or with or through some agency or institution controlled by persons of like religious faith with the parents of said child.

4. Supervise and inspect private institutions for the care of dependent, neglected and delinquent children, and to make reports regarding the same.

5. Designate and approve the private and county institutions within the state to which neglected, dependent and delinquent children may be legally committed and to have supervision of the care of children committed thereto, and the right of visitation and inspection of said institutions at all times.

6. Receive and keep on file annual reports from the juvenile courts of the state, and from all institutions to which neglected, dependent and delinquent children are committed; compile statistics regarding juvenile delinquency, make reports regarding the same and study prevention and cure of juvenile delinquency.

7. Require and receive from the clerks of the courts of record within the state duplicates of the findings of the courts upon petitions for adoption, and keep records and compile statistics regarding adoption.

8. License and inspect maternity hospitals, private boarding homes for children, and private child-placing agencies; make reports regarding the same and revoke such licenses.

235.4. Duties of the county departments. County departments are hereby charged with the duty of co-operating with the state department in carrying out the provisions of this chapter. They shall, upon request, make to the state department such reports regarding child welfare services, or the need thereof, within the respective counties. They shall also, when requested by the state department, make reports upon maternity hospitals, private boarding homes for children, private child-placing agencies and private institutions for the care of neglected, dependent or delinquent children which are located within the respective counties. For this purpose they shall act, if so designated, as agents of the state department.

235.5. Licenses. Licenses issued to maternity hospitals, private boarding homes for children, and private child-placing agencies by the state board of control of state institutions, shall remain in effect for the period for which issued, unless sooner revoked according to law. Thereafter it shall be the duty of each of such agencies to apply to the state board of social welfare for a new license, and to submit to such rules regarding the same as the state board may prescribe.

1950 Code of Iowa—Chapter 232 (Care of Neglected, Dependent, and Delinquent Children)

232.37. Approval of institutions. The state board of social welfare shall designate and approve the institutions to which such children may be legally committed and shall have supervision and right of visitation and inspection at all times over all such institutions.

1950 Code of Iowa—Chapter 236 (Maternity Hospitals)

236.15. Rules and regulations. It shall be the duty of the state board of social welfare to satisfy itself as to compliance with the conditions required for the issuance of such license and to prescribe such general regulations and rules as to licenses and for the conduct of all such hospitals as shall be necessary to effect the purposes of this chapter and of all other laws of the state relating to children so far as the same are applicable and to safeguard the well-being of all infants born therein and the health, morality, and best interests of the women and children who are inmates therein.

1950 Code of Iowa—Chapter 237 (Children's Boarding Homes)

237.11. Rules and regulations. It shall be the duty of the state board of social welfare to provide such general regulations and rules for the conduct of all such homes as shall be necessary to effect the purpose of this and of all other laws of the state relating to children so far as the same are applicable, and to safeguard the well-being of all children kept therein.

1950 Code of Iowa—Chapter 238 (Child-Placing Agencies)

238.16. Rules and regulations. It shall be the duty of the state board of social welfare to provide such general regulations and rules for the conduct of all such agencies as shall be necessary to effect the purposes of this chapter and of all other laws of the state relating to children so far as the same are applicable, and to safeguard the well-being of children placed or cared for by such agencies.

238.33. Importation of children. No agency shall bring into the state any child for the purpose of placing him out or procuring his adoption without first obtaining the consent of the state board of social welfare, and such agency shall conform to the rules of the state board.

238.39. Exportation of children. Before any child is taken out or sent out of the state for the purpose of placing him in a foster home, otherwise than by parent or guardian, the person or agency so taking or sending him shall give the state board of social welfare such notice and information and procure such consent as is specified in section 238.33.

1950 Code of Iowa—Chapter 240 (Private Institutions for Neglected, Dependent, and Delinquent Children)

240.12. Supervision. Any institution having any such female in its custody shall be subject to supervision and inspection by the state board of social welfare to the same extent as the other institutions named in this chapter.

Title V of the Social Security Act (Maternal and Child Welfare)

Sec. 521. (a) For the purpose of enabling the United States, through the administrator, to cooperate with state public welfare agencies in establishing, extending, and strengthening, especially in predominantly rural areas, public welfare services (hereinafter in this section referred to as "child welfare services") for the protection and care of homeless, dependent, and neglected children, and children in danger of becoming delinquent, there is hereby authorized to be appropriated for each fiscal year, beginning with the fiscal year ending June 30, 1936, the sum of $10,000,000. Such amount shall be allotted by the administrator for use by co-operating state public welfare agencies on the basis of plans developed jointly by the

state agency and the administrator, to each state, $40,000, and the remainder to each state on the basis of such plans, not to exceed such part of the remainder as the rural population of such state under the age of 18 bears to the total rural population of the United States under such age. The amount so allotted shall be expended for payment of part of the cost of district, county, or other local child welfare services in areas predominantly rural, for developing state services for the encouragement and assistance of adequate methods of community child welfare organization in areas predominantly rural and other areas of special need, and for paying the cost of returning any runaway child who has not attained the age of sixteen to his own community in another state in cases in which such return is in the interest of the child and the cost thereof cannot otherwise be met: Provided, that in developing such services for children the facilities and experience of voluntary agencies shall be utilized in accordance with child-care programs and arrangements in the states and local communities as may be authorized by the state. The amount of any allotment to a state under this section for any fiscal year remaining unpaid to such state at the end of such fiscal year shall be available for payment to such state under this section until the end of the second succeeding fiscal year. No payment to a state under this section shall be made out of its allotment for any fiscal year until its allotment for the preceding fiscal year has been exhausted or has ceased to be available.

Sec. 521. (b) From the sums appropriated therefor and the allotments available under subsection (a) the administrator shall from time to time certify to the secretary of the treasury the amounts to be paid to the states, and the secretary of the treasury shall, through the Fiscal Service of the Treasury Department, and prior to audit or settlement by the General Accounting Office, make payments of such amounts from such allotments at the time or times specified by the administrator.

SECTION V

ELIGIBILITY POLICIES

Contents

ELIGIBILITY POLICIES

INTRODUCTION

SECTION V, CHAPTER 1

The old-age assistance, aid to the blind and aid to dependent children programs are administered by the state and county departments of social welfare under the supervision of the State Board of Social Welfare. To receive assistance under these programs the individual must meet certain eligibility requirements.

Need is a primary eligibility requirement in all

programs. The extent of need varies among individuals requesting public assistance according to their particular circumstances. Inasmuch as it is the policy of the State Department of Social Welfare that persons in similar circumstances receive similar consideration, standards have been established as well as policies and procedures to be used by counties in establishing that need exists and in determining the amount of the grant.

In addition to the eligibility requirement of need there are certain other eligibility factors which must be established in determining eligibility to receive a particular kind of assistance. Such requirements are in most instances specifically stated in the law. Interpretation of provisions of eligibility is provided by the state department through administrative policies and procedures. It will be noted that there are more similarities than differences in eligibility requirements between programs and that the principles and the majority of procedures are uniform for all programs.

DEFINITIONS

Applicant

*OAA, AB and ADC**

An applicant is an individual who makes a request for assistance. In the old age assistance and aid to the blind programs, the applicant is the individual who is in need of assistance. In the aid to dependent children program, the applicant is the person with whom a needy dependent child, or children, is living or will live when assistance is granted.

NOTE: An applicant who has previously received assistance has the same status as a recipient unless his account has been paid in full following cancellation.

Recipient

OAA and AB

A recipient is an individual who has been approved for assistance and to whom payments are made.

ADC

A recipient or payee, in the aid to dependent children program, is the adult person to whom payments with respect to a dependent child, or children, are made.

Dependent Child

OAA

A dependent child of an old-age assistance recipient is a minor child (under 21 years of age) or an adult child who, because of physical or mental incapacity, has been dependent upon the recipient or recipient and spouse for care and support since prior to becoming 21 years of age.

AB

Same as old-age assistance.

ADC

A "dependent child" under the aid to dependent children program means a needy child under the age of 16 years, or under the age of 18 years found to be regularly attending school, who has been deprived of parental support and care by reason of death, continued absence from the home or physical or mental incapacity or unfitness of either parent, and who is living with a relative qualified to act as payee.

A dependent child of an aid to dependent children payee is a minor child, or an adult child who, because of physical or mental incapacity, has been dependent upon the payee or payee and spouse for care and support since prior to becoming 21 years of age.

Household

OAA and AB

A household consists of a person living alone and eating his meals in his own home, or a group of persons who live under one roof and eat at a common table.

ELIGIBILITY REQUIREMENTS

SECTION V, CHAPTER 2

AGE

Age proof is a necessity in the determination of eligibility in assistance programs, with the exception of general relief. General relief serves to extend assistance to needy persons who are not eligible for aid under any other program, or to supplement aid given through other programs. For this reason, there is no age requirement.

Verifications

When age is a condition of eligibility, it is essential that adequate proof, as determined by the supervising agency, be secured. Determination of age is a process of weighing and evaluating evidence. The most reliable proofs are those completed soon after birth and kept by a disinterested person or institution; the least reliable proofs are those completed recently and kept by interested persons. Age should be established by the evaluation of available evidence rather than by arbitrary acceptance of certain proofs. Where acceptable information establishes the year in which the individual was born but the month and day cannot be determined, July 1 shall be used as the anniversary date in establishing age.

Preferred Proofs

Age can be verified by reference to various sources; those sources which have been found to be most authentic are:

Birth certificates, baptismal, hospital and physician's records.

Other Proofs

If age cannot be established according to the method outlined in the foregoing paragraph, the worker may seek to establish age through evidence from:

School, church, naturalization, communion or confirmation records, family Bibles, diaries, letters written at time of birth, insurance papers, case records or indices of welfare agencies, passports, marriage certificates, military, census, court, immigration or election records, automobile driver's, hunting or fishing license, vaccination records, employment records, OASI certificate of award, etc.

*OAA = Old-age assistance.
AB = Aid to the blind.
ADC = Aid to dependent children.

If evidence from these sources proves eligibility beyond reasonable doubt and the recorded evidence is old enough to indicate it was not influenced by consideration of qualifying for assistance, it will be considered acceptable.

Recording

In the verification of age, it is not necessary to make the documents a part of the record but pertinent parts of the record or document should be quoted and the place where the record or document can be found should be noted, together with the worker's remarks or comments regarding the authenticity of the records.

Age Range

The maximum age includes the upper limit of the number given:

Program	*Minimum*	*Maximum*
Old-Age Assistance	65	None
Aid to the Blind	18	None
Remedial Care—AB	None	None
Aid to Dependent Children	None	Under 16, or under 18 if regularly attending school*
Child Welfare	None	None

Specific Requirements

OAA

The minimum requirement of 65 years is a primary legal requirement for establishing eligibility for old-age assistance. Assistance may be approved effective the first of the month for the month in which the applicant reaches his 65th birthday. Proof of age must be established and recorded as a part of the permanent record. The most authentic proof of age is a birth certificate but because the practice of extensive birth registration is a relatively recent development in many cases this will not be available. Therefore, the worker should seek whatever evidence is available concerning an applicant's age and use his best judgment in making a decision as to eligibility.

AB

The minimum age of 18 years is a legal requirement in establishing eligibility for aid to the blind. The lower minimum age simplifies the task of verification but does not eliminate the necessity that age be established and recorded in permanent form.

There are no age requirements for applicants for remedial care.

ADC

The relative who is granted assistance for a dependent child must be an adult over 21 years of age or reached his majority through marriage. The legal age requirement for a child under the aid to dependent children program is a child under the age of 16 years, or under the age of 18 years if found to be regularly attending school. Age, in all instances, must be established as the chronological age of the child. Normally birth and school records can be obtained for proof of age which must be established and recorded as a part of the record. A child is eligible for the entire month in which he reaches his 16th or 18th birthday.

School Attendance

Children Under 16 Years of Age. Attendance in school is not an eligibility requirement for a child under 16 years of age. However, the welfare worker should encourage the recipient and the child to continue in school as long as it is possible to do so.

Children 16 Years or Over but Under 18 Years. Any child who is otherwise eligible between the ages of 16 and 18 years who is making his home with the applicant and regularly attending school is eligible for aid to dependent children. A child will be considered as regularly attending school if (1) carrying a program of supervised education or vocational training consistent with the standards of an appropriate educational or vocational education authority, either as a part of a regular school program or under special arrangements adapted to the individual child's educational need or (2) if his attendance at school is interrupted by unusual circumstances such as illness or convalescence.

In establishing school attendance, the parents and other sources of information which are available to the welfare worker may be used as long as the information used for verification establishes that the child is attending school. It is recommended that the agency not contact the school routinely when it is satisfied, as a result of a conference with the family, that the child is attending school.

To be considered as making his home with the applicant and person to whom the assistance payment is made, the child must be under such person's supervision and reside in the home while attending school or return to the home during vacation periods, being absent only for educational purposes.

Temporary absence from school due to reasons customarily accepted under the compulsory attendance laws of the state shall not be considered as termination of attendance. In the event a child does not resume attendance at the next regular term following vacation, assistance shall be discontinued after commencement of the regular term, allowing for reasonable time to verify nonenrollment and to effect administrative procedures necessary to the adjustment of the grant.

When special problems in relation to the training or education of the child are involved and the child's education is temporarily interrupted, pending plans for his continued training or education, assistance may be continued for a reasonable period of time to arrange such plans or adjustment.

The school year extends from September to September of the next year. Payments for vacation periods may be continued, in the case of children who were receiving aid to dependent children at the close of the school term, including the month of vacation in which a child's 18th birthday occurs, even though he may have graduated at the close of the previous school term or does not plan to return to school in September.

Educational facilities are sometimes lacking in the home community of a child or the child desires to secure some specialized training which is not available in the community and transportation facilities prevent the child from attending school elsewhere and yet remain in the home during the school

*Exceptions to these ages are discussed under "Specific Requirements."

term. In such instances, the child may be considered as living at home and attending school even though outside of the state provided the applicant or payee does not transfer the total supervision of the child to the school authorities or anyone else with whom the child resides while attending school. The child must remain a member of the applicant's family group, the applicant retaining the general supervision of the child, and return to the home during vacation periods.

General Relief

There are no age requirements for establishing eligibility for general relief.

CITIZENSHIP

Citizenship is an eligibility requirement in some, but not all, of the assistance and service programs. Citizenship may be acquired by birth, marriage or naturalization. Citizenship by birth may be acquired by self or through a parent. An alien woman acquired the citizenship of her husband if the marriage was prior to September 22, 1922, but if the marriage was after that date, she remained an alien. Since 1922, each person acquired citizenship by birth or naturalization papers. A person 21 years of age or over may become a naturalized citizen through formal application if the legal requirements are met.

Verification

Preferred Proofs

a. The birth certificate which records place of birth is the most reliable proof of citizenship for the native born citizen.

b. First or second naturalization papers, usually in possession of the applicant, or court records of naturalization are the most reliable proof of citizenship for the foreign born. These records are kept at the office of the Bureau of Naturalization at Chicago, Illinois, or Omaha, Nebraska. The counties listed below and all counties west of this boundary should write to Omaha, Nebraska: Worth, Cerro Gordo, Butler, Hamilton, Marshall, Poweshiek, Marion, Lucas and Wayne.

All counties east of the above boundary should write to Chicago, Illinois.

Other Proofs

Other records or documents showing place of birth, such as marriage certificates, etc., may be used to prove citizenship. If the individual claims he is native born, but no birth certificate, records or documents can be secured, facts surrounding the history of the individual may be used to bear out his claim.

Complex problems on naturalization or loss of citizenship, such as naturalization by marriage, may be presented to the office of the Bureau of Naturalization, Chicago, Illinois, or Omaha, Nebraska.

Recording

In the verification of citizenship, it is not necessary to make documents a part of the record, but pertinent parts of the record or documents should be quoted and the place where the record or document can be found should be noted, together with the worker's remarks or comments regarding the authenticity of the records.

Specific Requirements

OAA

Citizenship or 25 years continuous residence within the United States is a legal requirement for establishing eligibility for old-age assistance. If the applicant qualifies under citizenship, methods of establishing his citizenship should be recorded as a part of the permanent record.

Alternative—25 years residence. Twenty-five years of continuous residence in the United States is acceptable as an alternative for citizenship in establishing eligibility for old-age assistance. Information taken from the records at various times will be sufficient to establish continuity of residence, but there must be definite proof that the applicant was a resident of the United States at least twenty-five years prior to application. The 25 years continuous residence shall be immediately preceding the application.

In verifying twenty-five years continuous residence, the same sources and proofs should be used as establishing residence for other eligibility requirements.

AB

Citizenship, or application for citizenship, is a legal requirement for establishing eligibility for aid to the blind. Persons who qualify by applying for citizenship must complete naturalization within the time designated by law. Citizenship, or application for citizenship should be established and recorded as a part of the permanent record.

ADC

There is no legal requirement for citizenship of the dependent child or recipient with whom the child is residing.

Citizenship of Married Women

A Woman Alien Who Married an Alien

a. *Before* September 22, 1922.

(1) Remained an *alien.*

(2) Became a *citizen* when her husband naturalized *before* that date.

(3) Remained an alien when her husband naturalized *after* that date.

(4) Remained an alien if the marital relation terminated before the naturalization of her husband.

(5) Became a citizen when her husband died before completion of naturalization, upon taking oath prescribed by law. All before June 29, 1906.

b. *After* September 22, 1922.

(1) Remained an alien regardless of her husband's subsequent naturalization.

A Woman Alien Who Married a Citizen

a. *Before* September 22, 1922.

(1) Became a citizen.

(2) Remained a citizen if the marital relation was terminated any time.

b. *After* September 22, 1922.

(1) Remained an alien.

A Woman Citizen Who Married on Alien

a. *Before* March 2, 1907.

(1) Remained a citizen if she did not otherwise expatriate herself.

b. *Between* March 2, 1907, and September 22, 1922

(1) Became an alien.

(2) Became a citizen when her husband naturalized *before* September 22, 1922.

(3) Remained an alien when her husband naturalized *after* September 22, 1922.

(4) Became a citizen if the marital relation terminated between March 2, 1907, and September 22, 1922, provided:

(a) She applied to an American Consul, within one year for citizenship if residing abroad, or

(b) She continued to reside in the United States if already here. (Act of March 2, 1907.) Otherwise she remained an alien.

(5) Remained an alien if the marital relation terminated after September 22, 1922.

c. *After* September 22, 1922.

(1) Remained a citizen.

A Woman Citizen Who Married a Citizen

a. Became an alien if her husband lost his citizenship *before* September 22, 1922, but might regain it under (4) above.

b. Remained a citizen if her husband lost his citizenship *after* September 22, 1922.

Citizenship Procedure of Married Women (Since September 22, 1922)

Since September 22, 1922, an alien woman who married an American citizen or whose alien husband became an American citizen does not need to meet the requirements previous to that time. The exceptions are:

a. She does not have to file a declaration of intention (First Paper).

b. She does not have to live in the United States for five years before she can apply for citizenship. If their marriage took place before May 24, 1934, and her husband was an American citizen before May 24, 1934, she need prove only *one year's residence* in the United States (no county residence required). If their marriage has taken place since May 24, 1934, or her husband has acquired citizenship since that date, *she must prove three years' residence* in the United States.

c. If she was admitted to the United States before June 29, 1906, she needs no certificate of arrival.

Except for the above provisions, the naturalization procedure and requirements are the same as those for men and for unmarried women.

RESIDENCE, DOMICILE AND LEGAL SETTLEMENT

Definitions

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.

To reside in or have one year's continuous residence in the state immediately preceding application is to have residence in the state twelve months prior to date of application and not abandon such residence and acquire residence elsewhere during the twelve-month period.

Temporary absence is the absence of a person during which time he intends to return or because of a change in intent, he does return. Exception: In aid to dependent children intent at the time of leaving the state is the governing factor.

Domicile is the fixed permanent residence of the applicant or recipient of old-age assistance, to which, when absent, he has the intention of returning.

Legal settlement is attained in the county in which a person has resided for a period long enough to become eligible for poor relief. Two uninterrupted years without receiving public aid or without a notice to depart is sufficient.

Verification

When residence or domicile is a condition of eligibility, it is essential that adequate proof, as determined by the supervising agency, be secured. Proof should be established by the evaluation of available evidence rather than arbitrary judgments.

Proofs

In attempting to verify residence or domicile, the use of various records may be employed, such as: voting, tax, school, utility company, municipal, retail merchants, landlords, fraternal organizations, church, public and private welfare agencies, employers, employment agencies.

Other proofs may be through letters, newspapers or other documents showing address and postmark at a given date, or any other information regarding circumstances to indicate his intention to return.

Recording

In the verification of residence, domicile, or legal settlement, it is not necessary to make documents a part of the record, but pertinent parts of the record or documents should be quoted and the place where the record or document can be found should be noted, together with the worker's remarks or comments regarding the authenticity of the records.

Specific Requirements

A temporary absence from the state shall not be deemed to interrupt residence requirements herein stipulated.

OAA

A specified period of residence *or* domicile within the state is a legal requirement for establishing eligibility for old-age assistance.

Residence

To meet the residence requirement applicants must have had at least five years' residence in the state during the nine years immediately preceding the date of application, one of said five years having been continuous and immediately preceding such date.

Administrative interpretation of the law provides that a 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.

Domicile

An applicant meets domicile requirements if he has a domicile in this state and has had such domicile continuously for at least nine years immediately preceding the date of application. Domicile is not deemed continuous if interrupted by periods of absence totaling more than four years.

Legal Settlement

Legal settlement is not required for old-age assistance.

AB

Residence in the state of Iowa for at least five years during the nine years immediately preceding the date of application including at least one year's continuous residence immediately preceding application for assistance is a legal requirement for establishing eligibility for aid to the blind, *or* if the applicant has become blind while a resident of the state or was blind and a resident of the state when the blind act was enacted (7-4-37), he is eligible, if he has one year's continuous residence in the state immediately preceding application even though he has not resided for five years within the state.

Administrative interpretation of the law provides that a 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.

ADC

Residence

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.

Residing With Relatives

Living with relatives implies primarily the existence of a relationship involving an accepted responsibility on the part of a relative for the child's welfare; it includes the sharing of a common household and the presence of the relative and the child in the residence maintained by the former.

"Home" is the family setting maintained or in the process of being established, as evidenced by the assumption and continuation of responsibility for the child by the payee. Usually the child shares the same household with the payee. A home exists, however, so long as the payee assumes responsibility for the care and control of the child even though circumstances may require temporary absence of either the child or payee from home.

The child must be living in the home of one of the following relatives who is the applicant and at least 21 years of age or reached his majority through marriage:

Father—Adoptive Father
Mother—Adoptive Mother
Grandfather—Grandfather-in-law (meaning the subsequent husband of the child's natural grandmother, i.e., step-grandfather)—Adoptive Grandfather
Grandmother—Grandmother-in-law (meaning the subsequent wife of the child's natural grandfather, i.e., step-grandmother)—Adoptive Grandmother
Great-grandfather—Great-great-grandfather
Great-grandmother—Great-great-grandmother
Stepfather—But not their parents
Stepmother—But not their parents
Brother—Brother-of-half-blood—Stepbrother
Brother-in-law—Adoptive Brother
Sister—Sister-of-half-blood—Stepsister
Sister-in-law—Adoptive Sister
Uncle—Aunt (Of whole or half-blood)
Uncle-in-law—Aunt-in-law
Great uncle—Great-great-uncle
Great aunt—Great-great-aunt

A spouse of any person named in the above groups may also act as payee even though the marriage is terminated by death or divorce. Cousins, nephews and nieces are not considered within the scope of the provisions of this program.

Proof of Relationship—The most authentic records for determining the relationship of the child to the applicant are birth certificates, marriage, hospital and physician records. In the absence of these records, other sources of evidence may be used to establish the relationship of the child and applicant. Such evidence should be of sufficient weight to establish, beyond a reasonable doubt, that the required relationship exists between the dependent child and the applicant. Information as to the source, type and content of evidence used in determining relationship should be made a part of the case history.

Child With Guardian—When a guardian is appointed for the dependent child at the request of the county board as a condition of granting aid to dependent children, such guardian must be one of the above named relatives and the child must live with such relatives. If a guardian had previously been appointed or is appointed at any time under other conditions, such guardianship will have no effect upon the payment of aid to dependent children.

Temporary Absence — Assistance shall be continued and payable to the recipient with whom the child has been living when the child leaves the home for only a temporary period, provided the recipient maintains control over the child during such absence.

Suitability of Home

The intangible qualities of a home—the social and emotional elements, including a sense of security —are essential to character building and are not necessarily conditional upon physical surroundings. In many instances a below-standard home situation may be remedied by adequate assistance and service.

The home should be deemed suitable until such time as the court has ruled otherwise and, as the result of such action, the child has been removed from the home. It is the responsibility of the worker, however, when making an investigation, and conditions are revealed which endanger the child's welfare and security, to make such facts known to the proper authorities in order that consideration may be given to need for action in the case.

County Residence

There are no county residence requirements. The county in which the application for assistance was filed is responsible for the case both as to service and financial responsibility. The county of application shall retain responsibility until such time as the recipient and child have resided in another county for a period of six continuous months after assistance has been granted. During the period when the recipient and child have moved into a new county and until they have resided there for six months and six assistance warrants have been issued, the original county is responsible for the case

and should request necessary service from the county in which they are residing. If the child moves from the home of the recipient and establishes a home with relatives in another county, a new application shall be filed in the county in which the new family lives and financial responsibility shall rest with the new county as soon as assistance is approved for the new applicant.

Out-of-State Residence

Assistance may be continued if the payee with whom the child lives goes out of the state with the child for a temporary period of time or if the child goes to the home of another relative outside of the state for a temporary period. Ineligibility for continued assistance shall be established only when the child's removal from the state is made with the intent that the out of state plan will be permanent.

General Relief

Legal Settlement

Legal settlement but not residence or domicile may be required as a condition for obtaining continuous general relief.

Under the wording and interpretation of the law, legal settlement may be a basis of refusing general relief. It is the responsibility of the board of supervisors or, in integrated counties, the County Board of Social Welfare to decide on the policy of granting or refusing general relief to the non-settled people.

How Acquired—Legal settlement can be acquired if persons continuously reside in any county of this state for a period of two years without being warned to depart, or without receiving public assistance. However, if such person has been warned to depart, then legal settlement can only be acquired after the person has filed with the board of supervisors an affidavit stating that he is no longer receiving aid and that he intends to acquire settlement in that county. At the end of two years, an investigation should be made and if the person has not received or applied for public assistance, the affidavit should be signed by the board of supervisors and filed with the notice to depart. The person who filed the affidavit should be notified about his settlement as soon as final action has been taken. When people are served with notices to depart they should be told how they can secure legal settlement if they care to do so.

A settlement, once gained, shall so remain until such person has gained settlement in some other county in this state or has been absent from the state for one full year or more.

No person shall acquire a settlement in a county if that person is an inmate of or is supported by an institution, whether organized for pecuniary profit or not, or any institution supported by charitable or public funds in any county in this state or any person who is being supported by public funds, unless that person before becoming an inmate thereof or being supported thereby had a settlement in that county.

A married woman has the settlement of her husband, if he has one in this state; if not, or if she lives apart from or is abandoned by him, she may acquire a settlement as if she were unmarried. Any settlement which the wife had at the time of her marriage may at her election be resumed upon the death of her husband, or if she be divorced, or abandoned by him, if both settlements were in this state. A married woman receiving old-age assistance takes the settlement of her husband even though he gains settlement in a county other than the one in which the recipient had settlement when assistance was approved.

Legitimate minor* children take the settlement of their father, if there be one; if not, then that of the mother. Illegitimate children take the settlement of their mother, or if there be none, then that of their putative father.

An orphaned minor child retains the settlement acquired by his last surviving parent unless by judicial decree a guardian is given custody of the child in which instance the child takes the settlement of such guardian. The child does not take the settlement of a guardian who is appointed only over his property.

Notice to Depart—A notice to depart may be served upon a person or persons who have lived in the county less than two years, who are county charges in another county or if it is presumed that they will become county charges. This prevents the acquisition of legal settlement, and the filing of an affidavit is the only method of securing legal settlement after a notice has been served. The serving of the notice to depart must be in writing and may be served upon the order of the trustees of the township, the board of supervisors, or the overseer of the poor, by any person, usually a sworn officer. If it is not served by a sworn officer, such service must be made to the board of supervisors and verified by affidavit. In the event the person upon whom the notice is to be served cannot be found within the county, the person attempting to serve the notice shall file with the board of supervisors an affidavit that diligent search has been made and such attempt shall constitute sufficient service of warning.

Contest Between Counties

Legal Provision for Securing Reimbursement—When relief is granted to a poor person having a settlement in another county, the county auditor shall at once notify by mail the auditor of the county of settlement, and, within fifteen days after receipt of such notice, the auditor shall inform the auditor of the county granting relief whether or not the claim of settlement is disputed. If it is not, the poor person, if able, at the request of the county of settlement, may be removed to the county of his settlement or, at the request of the auditor or board of supervisors of the county of his settlement, he may be maintained where he then is at the expense of the county of settlement. A person being supported outside his own county of settlement by that county will not affect his legal settlement.

If the place of settlement is in dispute, consult an attorney, usually the county attorney.

The county of settlement shall be liable to the county rendering relief for all reasonable charges and expenses incurred in the relief and care of a poor person.

*The period of minority extends to the age of twenty-one years but all minors attain their majority by marriage.

Transients

The policy with respect to the treatment and care of transients is determined locally by the county board of supervisors.

RESIDENCE IN PUBLIC INSTITUTION

Definition

For the purpose of the administration of public assistance, a public institution is defined as an institution which provides shelter or care to persons and is managed or controlled, in whole or part, by or through any public instrumentality, official or employee acting in an official capacity.

Residents Not Eligible

OAA and AB

Residents of public institutions are not eligible to receive old-age or blind assistance. Entrance into such institutions constitutes a cause for discontinuing assistance except where the resident is admitted for a temporary period. During the temporary period, assistance should be suspended pending decision as to whether the recipient is to remain as a resident of the institution.

Exceptions

1. *Hospitalization in a County or Municipal Tax-supported Hospital or University Hospitals*—When a recipient is hospitalized in a county or municipal tax-supported hospital or University Hospitals, assistance may be continued for a period not to exceed 90 days unless it is obvious, at the time of admission that his condition will necessitate prolonged or permanent care.

2. *Convalescent Ward or Unit of a County Home*—When a recipient is temporarily hospitalized in a county home during which time he maintains his *previous living quarters,* assistance shall not be canceled but should be suspended. If he is released within 90 days, the welfare worker shall determine the number of assistance warrants which should be released to meet any fixed living expenses which accumulate during his hospitalization and recommend that the rest of the warrants be canceled.

3. Assistance may be granted to individuals residing in a publicly owned property, the total use of which has been transferred, by official action, that is a matter of public record, or by lease, to a private individual, or group; provided there is no (1) financial support provided by the lessor, (2) authority exercised in administration or policy formulation, or (3) restriction upon the freedom of residents to change their place of residence or use their assistance payments as they desire.

A copy of the lease or contract and a statement regarding actual or implied agreements, if any, beyond such contract, shall be submitted by the County Director of Social Welfare to the Director of the Division of Public Assistance for action by the state board. Following action by the state board the county Department of Social Welfare shall be notified of the decision, by the Director of the Division of Public Assistance. No recommendation shall be made by the county on the cases of individuals residing in such homes, prior to the receipt of the decision of the state Board of Social Welfare. If approved, the county Director of Social Welfare shall be responsible for reporting any subsequent changes, in the area, outlined in the preceding paragraph to the Director of the Division of Public Assistance.

ADC

A child is not eligible to receive aid to dependent children while a resident of a public institution.

Exceptions

1. *Hospitalization in a Tax-supported Hospital*—When a child, or a recipient to whom the assistance payment is made, is temporarily hospitalized in a tax-supported hospital, during which time *he maintains his previous living quarters,* assistance should not be suspended or canceled. However, when the recipient is hospitalized, the welfare worker should assist in planning for the care of the child during the absence of the recipient. If the recipient is absent for a long period of time, assistance should be canceled and, if possible, an application filed by the person who assumes responsibility for the child.

2. Same as Exception 3 under "OAA and AB".

Application for Residents of Public Institutions

OAA, AB and General Relief

A resident of a public institution may make application for old-age assistance, aid to the blind or general relief. However, assistance warrants may not be released until such time as the applicant has taken up residence outside the institution.

Exception

An application for old-age assistance may *not* be taken from an inmate of any prison, jail, insane asylum, or any public reform or correctional institution.

ADC

A relative may make application for assistance for a child who is a resident of a public institution although assistance may not be granted until such time as the child has been removed to the home of the applicant.

Removal from Institution

OAA, AB and General Relief

When an application for old-age or blind assistance or relief has been made and all eligibility factors established, the county Department of Social Welfare may recommend payment of assistance subject to the applicant making suitable living arrangements outside the institution. When such arrangements have been made and carried out, assistance or relief may begin.

ADC

When an application for aid to dependent children has been made and all eligibility factors established by the county welfare department, the child must be moved from the institution to the home of the applicant prior to the final approval of the county Department of Social Welfare and its recommendation for assistance payments.

RESIDENCE IN PRIVATE INSTITUTIONS

Definition

A private institution is a charitable, benevolent, or fraternal institution not tax-supported.

Eligibility Requirements

OAA and AB

The eligibility requirements for old-age assistance or aid to the blind for an individual residing in a private institution are the same as those for an individual residing elsewhere. However, he will not be eligible if one or more of the following conditions are present:

1. If there is a contract or agreement obligating the institution to provide total support.

2. If property has been transferred to the institution by the applicant or on his behalf, unless the individual has been maintained by the institution long enough to exhaust the equity represented by the property transferred, at a monthly rate comparable to the monthly charge to other residents in the institution.

3. If there is any restriction on the individual's freedom to enter or leave such institution or use his assistance payments as he desires.

4. The individual is a patient in a private institution for tuberculosis or mental diseases, or in a private medical institution as a result of a diagnosis of tuberculosis or psychosis. (Revised May 23, 1952.)

ADC

A child is not eligible for assistance under the aid to dependent children program while residing in a private institution.

Determination of Need

OAA and AB

The amount of assistance granted applicants or recipients who reside, or wish to reside in private institutions will be determined by the same procedures as used for determining the amount of assistance to be granted to persons who are not residents of institutions.

Degree of Blindness

Definition

An individual approved for blind assistance shall be one who has no vision, not more than 20/200 central visual acuity in the better eye with correcting glasses, or a field defect, in which the peripheral field has contracted to an extent that the widest diameter of visual field subtends at an angular distance of no greater than 20 degrees.

Decision of Blindness

The decision of degree of blindness is one which requires a background of specialized medical training and experience. The welfare worker must not presume to give the applicant advice of a medical nature or other such information which he is not professionally qualified to give. The final determination of degree of blindness of the applicant is the responsibility of the state ophthalmologist who bases his decision on the examination report of the local examiner. Upon the receipt of the application by the county Department of Social Welfare the applicant should be directed to an approved examining physician or optometrist for an examination of the eyes. The examiner submits a report to the County Director who forwards it to the state ophthalmologist. When both eyes of the applicant are missing no report of an examination is required.

Temporary Suspension of Investigation Pending Decision by State Ophthalmologist

In instances where the welfare worker feels that there is a possibility that the applicant may not qualify for assistance because of sight, further investigation procedure by the welfare worker may be suspended until the examination report has been forwarded to the state ophthalmologist and an opinion from him has been secured on this phase of eligibility. If the applicant is in need of immediate assistance, steps should be taken to meet this need through local sources, pending a decision on the eye report.

PAYMENT OF HEAD TAX

Proof that head tax payments have been made is a legal requirement in the establishing of eligibility for old-age assistance. This tax was imposed for the last half of 1934 and all of 1935 and 1936, but was not due from persons who were aliens, who were inmates of a tax-supported state or county institution or who were not residents of the state during the years in which such taxes were levied.

Note: If an application for old-age assistance is approved subject to the payment of the old age assistance per capita tax, eligibility for the current warrant is established if the tax is paid on or before the last day of the month.

Verification of Tax Payments

Tax receipts or their numbers will constitute proof of payment. The receipt numbers may be obtained in the office of the county treasurer in the county or counties where the tax was paid.

DEPENDENCY

Dependency may be a result of one or both of the basic factors of eligibility; namely, factors which create financial need, or other factors which create dependency, such as deprivation of parental care and support. In the old-age assistance and aid to the blind programs, financial need is the primary factor of eligibility. In the aid to dependent children program, financial need as well as other factors which create dependency must be established. The factors under "Deprived of Parental Care and Support", below, which create dependency relate only to the aid to dependent children program, whereas, the factors under "Determination of Need", page 15, relate to all public assistance programs.

Deprived of Parental Care and Support

Continued Absence From Home

Continued absence of one or both parents from the home is one of the factors which deprives the child of parental care and support. The absence of the parent as well as the amount of support which he may be furnishing must be established. In no instance should assistance be withheld pending the possible return of the parent to the home. Planning with the family should be purposely designed to protect the values of family life as well as to encourage restitution of broken family ties. The major consideration in establishing dependency caused by continued absence from the home is to establish the reason for the absence as it relates to continued absence rather than placing a time limit in which

any parent may be absent before considering such absence continuous.

Following the return of a parent to the home, assistance should be continued, if necessary, for a temporary period of time (not more than 3 warrants may be released) to provide the opportunity for the returned parent to adjust himself to the parental obligations of providing for his family. Any abrupt termination of assistance may make family readjustments more difficult and create serious handicaps for the children. When assistance is continued for a temporary period, under such circumstances, information pertaining to the plan shall be recorded in the case record.

Some of the common reasons creating dependency because of continued absence from the home are:

Desertion or Abandonment

"Desertion or abandonment" exists when the parent, or parents or stepparent, has neglected to provide support for the child, or has left the family to avoid responsibilities of support. The parent or stepparent must be absent and estranged from the family, not out of the home merely to secure employment or for other reasons which separate him from his family only on the basis of living arrangements.

Referral to the County Attorney

Where need for aid to dependent children exists for a child, or children, *under 16 years of age* because of the failure of the absent parent(s) to support or provide for such child(ren), the payee should be informed of the agency's responsibility for reporting to the county attorney following the payment of assistance. *The welfare agency is not responsible for filing a complaint or initiating or pressing a suit against the deserting parent(s). The agency shall not require the applicant to take action against a deserting parent as a condition for receiving assistance.*

The issuance of the notice as set out by law is required only after financial aid is furnished. *The welfare agency does not have the responsibility for reporting to the law enforcing official when the application for assistance is withdrawn before aid is granted or when the applicant is found to be ineligible for assistance.* The welfare worker should record all information to substantiate the action taken.

Verification of desertion may be made by means of statements from officials, agencies or persons, other than the applicant or spouse, having knowledge of the facts. The worker should record all information and facts to substantiate the decision that desertion exists.

Divorce

In the case of divorce, verification of this fact shall be made, together with the report of support and custody of the children, as ordered by the court. Divorce may be verified by court records in the county where the divorce was granted.

Imprisonment

The imprisonment of a parent is another situation in which the type of absence may be a factor in establishing eligibility for aid to dependent children. In the case of imprisonment, the parent's continued absence from the home can be clearly and factually established and its probable duration determined. Verification must be made and facts properly recorded in the case record. Court records in the county where commitment was made is a good source of verification. It may be necessary to secure verifying data from the prison official or through the office of the state board of control.

Institutional Care

Applicant

If the parent is committed and admitted to an institution on an order by the court for any reason including insanity and epilepsy, or an order is issued by the proper authorities for admittance to a sanatorium for tuberculosis, the parent may be considered absent from the home.

Child

A child who is in a public institution and because of a physical or mental condition is in need of continued care therein is not eligible for aid to dependent children, since the child must be residing with relatives.

A child who has been committed by the court to a public or private institution but has not been admitted into an institution and is residing in the home of relatives while awaiting admittance may be eligible for aid to dependent children if certain regulations are followed. The county welfare department rather than the court must be permitted to have complete control in determining the child's eligibility for assistance and the amount of assistance. The relative with whom the child is living (applicant) must have control over the expenditures of the assistance payment for the benefit of the child.

The welfare worker should work closely with the family with whom a child is residing who is under order of the court and a continuous effort should be made to complete the recommendation made by the court for institutional care. However, there may be instances where the recommendation made by the court for institutional care in a public or private institution might not be for the best interest of the child. In such instances, the welfare worker should co-operate with the family and the court in working out a plan which would be satisfactory for the child and meet the approval of the court.

Service in Armed Forces

Induction into military service may be a factor which has deprived a child of a parent's care by reason of the parent's continued absence from home. Conditions which might develop in the home as a result of the parent's induction might also create dependency. The welfare worker should work closely with an applicant in determining and establishing dependency. After taking into consideration all available resources and reason for dependency, a child who meets these eligibility factors may be eligible for aid to dependent children. (Revised December 29, 1951.)

Stepparent

If a child is deprived of support or care of a natural parent, the presence in the home of an able-bodied stepparent does not disqualify a child for aid to dependent children provided the child is in need and meets other eligibility factors. The finan-

cial ability of a stepparent is to be considered as a resource and it is to be noted that income and property of stepparents is to be given the same consideration as that of parents.

Child of Unmarried Parents

Children of unmarried parents may be included on the same basis as children of married parents.

Unborn Child

When the mother's pregnancy has been determined by medical diagnosis the unborn child may be included with other children in the eligible group. Reference to the child prior to birth shall be to "Unborn Child" in so far as case records, Certificates of Eligibility, Changes of Status, etc., are concerned. Immediately following the birth of the child, the date of birth and the child's name shall be verified and recorded. The information should be forwarded to the state department on a Change of Status, PA-4104-0.

Death

Death applies to the death of the father or mother. Verification of death should be made and facts recorded in the case record to substantiate eligibility factors. If a certificate of death or any official document is not available, verification may be made by:

1. Undertaker's records, burial permits, a statement signed by the undertaker.
2. Insurance company records.
3. Hospital records.
4. Family Bible.
5. Physician's records or a statement signed by the attending physician.
6. Records of lodge or fraternal organizations.
7. Public death notices.

Incapacity of Parent

An incapacitated parent is one who, because of a mental or physical condition, is unable to support the dependent child. The determination of incapacity must take into consideration the psychological, environmental and economic factors as well as the physical and mental condition of the parent.

Incapacity of a parent applies to the father or mother, whether such parent is in the home or living elsewhere. The parent may be totally and permanently incapacitated, or the condition may be such that he is partially or temporarily incapacitated. The welfare worker will need to study carefully the nature of incapacity, causes for the condition and make a careful analysis of the medical reports, together with the social and occupational factors involved in order to establish that the parent is incapacitated.

County welfare offices, the family physician or other agencies may have a medical or mental history which would be helpful in determining incapacity. In the event such a report is not available, it will generally be necessary to arrange for a medical examination before a decision on incapacity can be reached unless the parent has a visible defect (for example, a missing arm), in which instance, a statement from the individual supported by the recorded observation of the worker, will be sufficient. A parent receiving old-age assistance or who has been determined to be blind, in accordance with the definition for blindness, is considered to meet the requirements of physical incapacity for aid to dependent children.

The welfare worker should work closely with the entire family unit in helping the family and the incapacitated parent make a satisfactory adjustment. Every effort should be made to encourage the parent to follow the treatment or plan recommended by the physician, psychiatrist or welfare worker in order that he may eventually be able to assume responsibility for the support and care of his family.

The welfare worker shall record sufficient information to establish the incapacity of the parent as well as the effort made by the agency to help the family adjust to its circumstances. Information should also be recorded relative to employment history, training, skills and attitudes. Such information will enable the agency to evaluate the employment opportunities in relation to the individual's handicap. An interpretation of available resources, for those for whom vocational rehabilitation service might help to correct or relieve the condition causing incapacity, should be provided. In the absence of a permanent disability, periodic re-evaluations should be made to determine continued eligibility in so far as this factor is concerned. Continuous service should be given to the family and assistance, if needed, continued for a temporary period, (not more than 3 warrants may be issued) during which the parent, no longer incapacitated, has an opportunity to adjust to his changed circumstances.

Determination of Need

Income

All income must be considered in determining need in the old-age assistance and aid to dependent children programs. In the aid to the blind program, the law provides for an exemption of net earned income not to exceed $50. There are various types and sources of income such as: earned income from wages or small home enterprises, farm or other businesses; income in kind such as food, fuel, shelter, etc.; or other types of income such as industrial pensions, annuities, interest or investments or bonds, alimony, trust funds or liquidation of a resource.

Limitations of Income

OAA and AB—No maximum limitation is set on the amount of income which may be possessed by an applicant for or recipient of old-age or blind assistance other than the fact that a person cannot receive assistance if his income is sufficient to defray his necessary expenditures. See exception, concerning exemption of net earned income of the aid to the blind recipient, in the preceding paragraph.

ADC—There is no maximum limitation on the amount of income the applicant or child for aid to dependent children may possess, but the applicant who is the parent of the child may not receive aid to dependent children if his income or that of the child is sufficient to defray necessary expenditures. When the applicant for aid to dependent children is not the parent of the dependent child, only the contributions made by the relative shall be considered.

Verification of Income

All income whether earned or unearned and whether in cash or in kind should be verified by the county

welfare worker. Every effort should be made to have the amount of income redetermined as nearly on a current basis as is possible in order that the dependent child, the applicant or recipient may receive assistance in an amount sufficient to meet his needs or may have assistance discontinued when need no longer exists.

Employability

Applicants for or recipients of old-age or blind assistance and general relief who are able to work and for whom suitable and regular employment is available should be encouraged to take such employment. Assistance or relief should not be granted in the event their earnings from such employment would be sufficient to meet the needs of the applicant or recipient and those for whose welfare he may be responsible as a member of a family. The applicant for or recipient of aid to dependent children should have the opportunity to choose between staying at home to care for her children and taking a job away from home. One of the primary objectives of the program is to enable mothers to remain in their homes so that their children will have the opportunity for parental care and the benefits of growing up in a family setting. In most instances the children are already deprived of the care of one parent and, therefore, need the protection and personal supervision of the available parent.

Ownership of Property

Ownership of property does not prevent a person from receiving assistance under any public assistance or relief program in Iowa. In all cases the extent of property ownership must be known before eligibility can be established and before assistance to the individual or family can be planned properly.

The county welfare worker should have some knowledge of the way an applicant for or recipient of old-age or blind assistance has managed his property and determine whether property has been disposed of to become eligible for assistance or prevent reimbursement.

There are two types of property to be considered in establishing eligibility; real and personal. Each type must be considered by the county welfare worker during his investigation of the resources of an applicant for assistance or relief from any program.

Real Property, Maxima and Exemptions

General Policy—Real property should be considered as a resource in determining the assets of a family or individual. If the recipient moves from the homestead and does not plan or is unable to return to it, the property becomes a potential source of income. In some instances determination as to whether the recipient will return to his home can be made soon after he leaves it. However, if a recipient is out of his home for 6 months and it is *apparent that he will not live there again* the property is no longer considered his home and it should be rented or liquidated. The liquidation or rental of property not used as a homestead may furnish the family with sufficient income to meet its needs. If the property is in condition to be rented, but the recipient is unwilling to make income from such source available to meet his needs, the established net rental value shall be shown as income. In determining the value of real property, the assessed valuation less any recorded liens is the value to the applicant. Property outside the state of Iowa should be valued in such a way as to correspond with the Iowa method of assessment.

Verification—The assessed valuation, the amount of mortgage liens, and judgment or other liens, and the description of property owned by an applicant, recipient, spouse of an applicant or recipient or a child for whom assistance is requested can be verified at the county courthouse in the county in which such applicant resides or owns property. The records of the county in which the applicant is applying for assistance shall be used as a source of verification and information in instances where the applicant reports ownership of property or when there is reason to believe records would contain information not submitted by the applicant. The county welfare worker will question the applicant regarding possible ownership of property outside the county of application in order to determine whether or not the records of another county should be checked. Determination of the value of real property should be made through consultation with disinterested persons familiar with property values in the particular community in which the property is located.

Recording—The description and value of all real property shall be recorded in the case record together with an explanation of the method through which ownership was verified and the value established.

Personal Property, Maxima and Exemptions

The value of personal property owned by an applicant for or recipient of old-age or blind assistance or relief, or the applicant who is a parent of a dependent child for whom aid to dependent children is requested, or the child, is one of the factors which must be known before a decision can be made as to whether or not he is eligible for assistance at a given time.

Specific limitations on the amount of personal property which may be possessed by an applicant, recipient or the spouse of any applicant or recipient exist as eligibility requirements in the old-age assistance and aid to dependent children programs.

Types Considered—The following types of property are considered personal property in ascertaining the total value of property possessed:

(1) *Cash:* Whether on hand, in banks or in postal savings.

(2) *Life Insurance:* The net cash value.

(3) *Other Types:* Such as stocks, bonds, mortgages, contracts, notes, automobiles, business equipment, etc.

Valuation — All personal property should be valued at its present net cash value in order to determine eligibility. When the present cash value of a security, other than life insurance, owned by an applicant for or recipient of assistance cannot be determined, the face value should be used in determining eligibility for such assistance.

Verification—The value of all property to which an applicant for assistance or relief admits ownership must be verified. In addition, certain routine

checks should be made regardless of an applicant's admission of ownership of personal property.

Cash—Cash on hand, in banks or postal savings, should be verified at its source. Whether or not an applicant for old-age or blind assistance or relief, or an applicant who is a parent of a dependent child for whom aid to dependent children is requested, or a child admits having cash, a check should be made of banks and postal savings departments in the community in which the applicant lives.

Life Insurance—Life insurance should be verified by the county welfare worker by correspondence with the insurance company issuing the policy, in the absence of records in the possession of the client. Form PA-2106-0 has been designed as a method of securing this type of information.

Automobiles, Farm or Business Equipment, Livestock, Etc.—The value of automobiles, farm or business equipment, livestock and similar property should be determined through reliable disinterested persons familiar with the current values of such property.

Stocks, Bonds, Etc.—The value of stocks, bonds and other securities may be verified through market quotations appearing in daily newspapers if the security is listed, or by direct inquiry to the company issuing the security. The value of mortgages, notes and similar instruments should be verified by whatever method the welfare worker deems advisable but in all instances should include accrued, collectible interest or dividends.

Recording—The description and value of all personal property shall be recorded in the case record together with an explanation of how ownership was verified and value established.

Specific Requirements

OAA

Real Property

a. If unmarried, or if married but legally separated from his spouse, an applicant or recipient may receive or continue to receive assistance if the assessed value of his real property less recorded liens does not exceed $2,000.

b. If married and not legally separated from his spouse, an applicant or recipient may receive or continue to receive assistance if the assessed value, less recorded liens, of the combined property of both applicant or recipient and spouse does not exceed $3,000.

Personal Property—The maximum amount of personal property exempted in the case of an unmarried applicant or recipient is $300. Household goods or heirlooms are exempted in addition. When the value of the property exceeds this amount, the applicant or recipient becomes ineligible for assistance until the value of his property has been decreased to this amount. The maximum amount of combined personal property which will be exempted in the case of an applicant or recipient who is married and not legally separated from spouse is $450. When the value of the combined property of the applicant or recipient and spouse exceeds this amount, the applicant or recipient becomes ineligible for further assistance until such time as their property has been decreased to this amount.

When the present cash value of property owned by an applicant for or recipient of old-age assistance is less than the amount exempted, but represents a type of property subject to fluctuations in value, it is the responsibility of the local welfare worker to make periodic checks as often as may be necessary to determine continuing eligibility.

Exception: Applicants or recipients who possess property which *cannot at the time be liquidated,* but which has a potential value in excess of personal property limitations, may request that the State Department of Social Welfare accept at its discretion assignment of such property.

AB

Real and Personal Property—In determining eligibility for aid to the blind, it is necessary to take into consideration the value of real and personal property belonging to the applicant, his spouse and dependent children.

The homestead, household goods and heirlooms are exempted. Cash surrender value of life insurance for the applicant or his spouse, not to exceed a total of $500, is also exempted. A reserve of other property, real and/or personal, by the applicant and his dependents is permitted, provided the net value does not exceed $500 for the applicant plus $200 for his spouse and each dependent child.

The net market value of real and personal property (other than the allowed exemptions) shall be used as a basis in determining the total value of property. When the net market value of property is less than the amount exempted, but represents a type of property subject to fluctuations in value, it is the responsibility of the welfare worker to make periodic checks as often as may be necessary to determine continuing eligibility.

When a recipient sells his home the proceeds shall be considered as a part of his total resources in determining continuing eligibility, unless immediately used for the purchase of another home.

Homestead Defined—The homestead consists of the house, used as a home, and may contain one or more contiguous lots or tracts of land, including the buildings and appurtenances. If within a city or town plat, it must not exceed one-half acre in extent, otherwise it must not contain in the aggregate more than 40 acres.

ADC

Real and Personal Property—In determining eligibility for aid to dependent children, it is necessary to take into consideration the value of real and personal property belonging to the parent(s) and the child for whom application for aid to dependent children has been made. The homestead, household goods and heirlooms are exempted. (See *Homestead Defined* above.) Cash surrender value of life insurance for either or both parents, not to exceed a total of $500, is also exempted. A reserve of other property, real and/or personal, by the eligible group is permitted, provided the net value does not exceed $500 for the first person in the eligible group plus $200 for each additional person

in the eligible group. The policy does not apply to property owned by an applicant or recipient, who is other than a parent, and not a member of the eligible group.

The net market value of real and personal property (other than the allowed exemptions) shall be used as a basis in determining the total value of property. When the net market value of property, owned by the eligible group, is less than the amount exempted, but represents a type of property subject to fluctuations in value, it is the responsibility of the welfare worker to make periodic checks as often as may be necessary to determine continuing eligibility.

When a recipient sells his home the proceeds shall be considered as a part of his total resources in determining continuing eligibility, unless immediately used for the purchase of another home.

General Relief

Real and Personal Property—In general relief the policy, with respect to limitations on real and personal property, varies among counties.

Surrender of Property to State Department of Social Welfare

General Policy

OAA

Surrender of property to the state Department of Social Welfare is not required except in unusual cases. When possible, without letting a need go unrelieved, applicants should be rejected at the time of application rather than paid assistance on the condition that they surrender their property.

AB

Surrender of property to the state Department of Social Welfare is not required or desired under the aid to the blind program.

ADC

Same as aid to the blind.

Conveyance of Real Property—OAA

The old-age assistance law permits the state Department of Social Welfare to require the absolute conveyance of all or any part of an applicant's property as a condition of receiving assistance. In such cases, a life estate is given the applicant or recipient who makes conveyance. The heirs or applicant are given an option to purchase said property by repayment of assistance plus other charges as provided by law. This option extends for two years from the death of the grantor or the grantor's surviving spouse, if any. This discretionary power to require conveyance is used only in cases of probable collusion to defraud the state Department of Social Welfare.

Conveyance of Personal Property

OAA

The old-age assistance law permits the state Department of Social Welfare to accept or require surrender of personal property as a condition of eligibility. It should be borne in mind that this provision applies chiefly to applicants ineligible because of the present value of personal property which cannot be liquidated or to applicants holding an unrecorded purchase contract.

AB

The aid to the blind law does not require or desire the conveyance of property to the state Department of Social Welfare as a condition of eligibility.

ADC

Same as aid to the blind.

Ability and Responsibility of Relatives to Contribute

General Policy

Care may be provided through the public assistance programs for those with insufficient income or resources and whose relatives are not able to support them, but the public assistance programs do not remove the responsibility relatives have for the support of the dependent child or parents.

When relatives have assumed responsibility in the past, they should continue such support regardless of degree of relationship unless investigation shows that their support has meant, or will mean, a definite unreasonable sacrifice of their own standards or plan of living.

Ability of Relatives to Contribute or Support

The ability of relatives to contribute or support a dependent child, applicants for or recipients of assistance or relief should be determined on an individual basis with due consideration to the standards of living of the relatives and their past performance in this respect.

Determination of Ability of Relatives

The county Departments of Social Welfare are responsible for the investigation of the circumstances and ability of relatives to aid. The ability of relatives to contribute or support should be determined whenever possible by personal interview and visits with such relatives. The welfare worker should always determine if the relative has considered the dependent child, applicant or recipient as a dependent in completing his income tax return and determine the amount the relative has contributed. The personal interview will provide an opportunity for the social welfare worker to explain to the relatives the objective, policies and procedures of the program, and also enable him to secure additional information regarding the child or applicant, other relatives, and the attitude of the relatives toward meeting their obligations.

Verification of Income

The income and ability of relatives to support should be verified by whatever method the circumstances of the case and the skill of the county welfare worker permit. All pertinent facts regarding the interview and verification should be recorded in the case record.

Legal Responsibility of Relatives

What Relatives Are Liable

Under the poor law of Iowa, the parents, children, male grandchildren or grandparents (in the absence of inability of nearer relatives) are liable for the support or maintenance of poor persons.

Within State—Relatives jointly and severally are responsible for the support of persons in need. Repayment of assistance or relief given may be required at any time a relative is found to have been

able to give support. When responsible relatives have the ability to give full support, but refuse to do so without acceptable reasons, the county Department of Social Welfare may recommend rejection or cancellation of assistance if it is believed that such action will result in the assumption of responsibility by the relatives.

Outside the State—In all cases, relatives of applicants for old-age and blind assistance who live outside the state should be notified of the application for assistance or relief in order to secure additional information regarding the applicant and to determine their willingness to contribute on a voluntary basis. In completing an investigation of aid to dependent children and general relief cases, the welfare worker should communicate with those relatives outside the state who have been previously contributing in an effort to determine their willingness and ability to continue the contribution. Contact should also be made with other relatives of aid to dependent children and general relief cases where the welfare worker believes it advisable to do so. It is particularly important that the parent of a dependent child who may be living outside the state be contacted in an effort to determine all factors of dependency.

This procedure is ordinarily effected either by personal visit of a representative of another state agency or by direct mail. Support from relatives outside the state ordinarily cannot be compelled by law for jurisdictional reasons. Relatives residing outside the state who have been contributing to the support of a dependent child or to parents are expected to continue such contributions. In borderline cases, at the discretion of the county Department of Social Welfare, assistance or relief may be denied on the basis of ability of relatives to support if it appears that such steps will result in an assumption of responsibility by relatives.

Relatives Serving in the Armed Forces—Under the Dependents Assistance Act of 1950 servicemen or women may make provision for a dependency allowance to be paid to members of their families if certain requirements are met. A stipulated amount of the serviceman's compensation plus a payment by the federal government is included in the allowance made to dependents.

Servicemen or women may make allotments to members of their families or others. Restrictions of dependency, prior contributions and relationship are not applicable to allotments as these are paid entirely from the compensation of the serviceman.

Initiation of Prosecution—The applicant or recipient or the welfare agency authorizing assistance may begin suit at any time to compel support by legally responsible relatives.

Specific Requirements

OAA—The old-age assistance program differs from other programs in that the law provides a measure for determining the ability of children to contribute toward the support of their parents. A child is deemed able to contribute to his parents' support if he has an income sufficient to file a state income tax return unless he has valid reasons for being unable to fulfill his obligation. When a relative in filing his income tax return has claimed an exemption because of the dependency of the applicant, the amount he actually contributed to the parent will be considered in determining the parent's need for assistance rather than the amount he deducted in computing his income tax payment.

When the applicant and relatives live together as a family group, all deriving mutual advantages through the living arrangement, the self-supporting members of the family may have income sufficient to contribute to the applicant's support.

If, at any time, it is found that a relative is, or was at the time assistance was paid, reasonably able without undue hardship to contribute to the necessary care and support of any recipient and such person fails, failed, or refuses to make such contribution, then after notice to such person, there shall exist a cause of action against him for the recovery by the state department, for the state, of double such amount of assistance furnished as was in excess of the amount allowed in the old-age assistance program.

AB—There are no specific requirements by law for determining the ability of children to contribute toward the support of their parent. However, every effort should be made to determine the children's willingness and ability to make a contribution. When the applicant and relatives live together as a family group, all deriving mutual advantages through the living arrangement, the self-supporting members of the family may have income sufficient to contribute to the applicant's support.

ADC—In the aid to dependent children program, there are no specific requirements by law for determining ability of relatives to assist the dependent child. However, an effort should be made to secure a contribution from parents, brothers, sisters and grandparents or other relatives who have been contributing in the past.

LIMITATION OF PAYMENT

Individual Assistance Payments

OAA

There is no maximum on the amount of assistance granted to an old-age assistance applicant or recipient. Assistance is to be granted on the basis of need. The minimum grant has been established by the state Department of Social Welfare at $5.00 per month.

AB

There is no maximum on the amount of assistance granted to an applicant for or recipient of blind assistance. The amount of assistance is based upon the amount of need. There is no minimum grant in the blind program.

ADC

Same as aid to the blind.

General Relief

General relief shall be determined on the basis of budgetary deficiency, including medical needs, not on the basis of a minimum or maximum grant.

Benefits

There is no limit on the total amount of the assistance payments as long as each category stays within the individual appropriation.

OAA

Burial

Burial expense paid by the state Department of Social Welfare is limited by law to $150.00.

AB

Remedial Care

On the basis of the findings of the ophthalmologist's examination as provided in section 241.8, 1946 Code of Iowa, supplementary services may be provided by the state department to any individual, regardless of age, who is in need of treatment either to prevent blindness or to restore his eyesight, whether or not he is a blind person as defined in this chapter, if he is otherwise qualified for assistance under this chapter.

Burial

Burial expense paid by the state Department of Social Welfare is limited by law to $150.

ADC

Burial

Burial expense paid by the state Department of Social Welfare is limited by law not to exceed $150 for any child for whose benefit assistance payments are being made or have been certified.

General Relief

Burial

There has been no set maximum for supplemental burial assistance. Some counties have had a local policy by setting such a limit, but this is a local problem.

LIMITATIONS ON AID FROM OTHER PUBLIC FUNDS

Old-age assistance is the only program that limits the aid from other public funds by law. However, in the other assistance programs, supplemental aid is limited by the individual or family needs defined in terms of agencies' standards, of the persons to receive supplemental aid and the resources of the program giving supplemental aid.

Specific Program Limitations

OAA

No person receiving old-age assistance shall at the same time receive any other assistance from the state, or from any of the political subdivisions, except for fuel, dental, medical, surgical, nursing, osteopathic, chiropractic assistance and/or hospitalization. This applies to the recipient of old-age assistance only and is a legal stipulation.

AB

There is no legal limit as to the amount recipients of blind assistance may receive from other public funds.

ADC

Same as aid to the blind.

General Relief

There is no legal limit on the amount of assistance from other public funds which may be granted to a recipient of general relief.

FACTORS WHICH MAKE A PERSON INELIGIBLE

SECTION V, CHAPTER 3
PHYSICAL AND MENTAL INCAPACITY
(Other than blindness)

A person needing continued institutional care because of physical or mental incapacity and who is a resident of a public institution is not eligible to receive assistance.

Definition

Physical or mental incapacity designates a condition in which a person is unable to manage his own affairs.

Verification of Residence in an Institution

Residence in an institution must be verified through citation of records of a commission of insanity, or through quotation or summary of statement by the responsible medical official of the home or institution wherein the applicant resides.

Guardianship

If, upon the testimony of reputable witnesses an applicant for or recipient of old-age or blind assistance is deemed to be incapable of taking care of himself or his property, no direct money payments may be made except through a legal guardian duly appointed by the court.

CONTRACTS FOR SUPPORT

A person entitled to total support under the terms of an enforceable contract is not eligible to receive assistance if the person obligated to give such support is able to maintain his part of the contract.

Exception

A contract for support of an individual by a county, in exchange for property transferred, shall not create ineligibility for public assistance if entered into prior to the date of the passage of the Old-Age Assistance Act and it is established that support has been provided to the individual, equal to or in excess of the value of the property at the time of transfer.

Contracts for support should be verified by summarizing the content of the contract, the terms and consideration, the date consummated and the parties to the contract. In addition the ability of the contracting person, society, association, municipality or corporation to furnish support should be established. The findings with respect to ability to perform under the terms of a contract should be recorded in the case record.

DIVESTING OF INCOME TO BECOME ELIGIBLE

It is necessary that every attempt be made to insure that public funds are not paid to persons who deliberately divest themselves of income in order to become eligible for relief or assistance, or to increase the amount of assistance or relief which they may now receive.

Verification

Any denial of assistance because of divestment of income must be based upon an investigation report

which proves that income was divested and that the action was deliberate and for the primary purpose of qualifying for assistance.

TRANSFER OF PROPERTY

Prior Disposition of Property

OAA

General Requirements—All transfers and encumbrances of property must be fully reported and thoroughly examined by the county welfare worker in order to determine the intent of the transfer or encumbrance.

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 or personal property for the purpose of qualifying for assistance, or for the purpose of preventing reimbursement by the state, is not eligible to receive assistance.

Note: A person found ineligible in this respect may become eligible by regaining the property transferred or by acquisition of property of value equal to that which was transferred. Eligibility may also be established by granting the state department a lien equal to the value of the property *at the time of transfer.* If a recorded life estate is granted the applicant, by the person to whom the property was transferred, the value may be deducted from the grant of lien to the state department.

Determination of Intent to Transfer—In order to determine intent, the county worker must seek all available information regarding the date of the transfer, the type and value of the property transferred, the consideration received and the statements of disinterested or remotely interested parties regarding the purpose of the transfer. These facts must then be evaluated by the county worker and a decision reached relative to the purpose of the transfer.

No arbitrary weights should be assigned to various types of evidence. However, it would seem reasonable that the longer the interval of time between the transfer and application for assistance, the more remote is the possibility that the purpose of the transfer was influenced by the application for assistance. In weighing oral or written statements, due consideration should be given as to whether such statements were made before or after the transfer. Care should be given to the consideration of statements made which can be considered to further the interest of the person making the statement. The absence or presence of conflicting statements should be considered. If the reputation for veracity of the person making a statement enters into the weight given the statement, extreme caution should be used.

AB

There are no specific limitations on the value of property owned by an applicant and/or spouse. However, assistance may be denied if it is established that the applicant has transferred or assigned property for the purpose of creating eligibility for assistance. In such an instance it would be necessary to establish that the value of the property, if in the possession of the applicant, would create ineligibility.

ADC

The aid to dependent children law includes no provisions regarding the assignment or transfer of property before or after making application. However, all assignments or transfers, without reasonable consideration, should be carefully evaluated and attempts made to assist the family in regaining possession of property transferred without a reasonable consideration.

DESERTION AND NONSUPPORT—OAA

Old-age assistance shall not be granted to any eligible applicant who has been convicted of a charge of desertion or nonsupport by the court.

Verification

The verification of desertion or nonsupport must be secured from the record of the criminal court. A decree in a civil court is not considered adequate proof of desertion or nonsupport.

Policy Regarding Desertion

Ordinarily it will be assumed that applicants qualify for assistance with respect to this requirement. However, if for any reason it is believed that the applicant does not meet this qualification, the worker must take reasonable steps to ascertain that such belief is not borne out by decree of a court of record. Only findings that charges of desertion and nonsupport have been filed and sustained in a criminal court will constitute evidence of ineligibility. In the absence of verification of ineligibility, the applicant will be considered eligible.

SOLICITING ALMS—BLIND

Blind assistance shall not be granted to any blind person who is soliciting alms in any part of the state, even though the applicant meets the other eligibility requirements.

VERIFICATION AND POLICY

Ordinarily, it will be assumed that applicants qualify for assistance with respect to this requirement. However, if for any reason it is believed the applicant does not meet this qualification, the worker must ascertain what the facts are in the case as revealed by records of court decisions or testimony of reputable persons to whom such solicitations have been made. If such facts constitute evidence that the applicant is soliciting alms, assistance may not be granted unless the applicant agrees to discontinue such solicitations and fulfills his agreement during the time he receives assistance.

If the applicant, after receiving assistance, breaks his agreement, his grant must be discontinued. A charge of vagrancy sustained in a court of competent jurisdiction is sufficient basis for discontinuing assistance as it pertains to ineligibilty due to soliciting alms.

SECTION VI

PROCEDURE FOR GRANTING PUBLIC ASSISTANCE AND RELIEF

CONTENTS

APPLICATION AND INTAKE PROCEDURE

SECTION VI, CHAPTER 1

Filing an Application

Any person, who believes he is eligible for or in need of any type of assistance or service administered by the county Department of Social Welfare, shall have the right to file an application. The agency has the responsibility of taking the application on request and handling it according to established standards and procedures regardless of *apparent eligibility or ineligibility.* The application may be made by the individual for himself, on behalf of children in his care (ADC) or by a guardian on behalf of the applicant.

The applicant may not know the type of assistance for which he is eligible and he may be confused, frightened or uninformed. His situation should be discussed and the types of assistance which are available to a person in his circumstances should be explained.

When the individual specifies the type of assistance for which he wishes to apply, the Application for Assistance, PA-1101-0, shall be completed by the applicant or by a welfare worker, county director or overseer of the poor from information given by the applicant. When the applicant cannot read, the contents of the application and the information recorded thereon, as given by him, should be read to him before he signs the application.

In all instances the county director, overseer of the poor or welfare worker should explain the program for which the individual is applying and have both the applicant and his spouse sign copies of the Consent and Authority to Examine Records, PA-2206.

Exception: When an application is filed for aid to dependent children, it is not necessary for a relative other than the parent or guardian to sign the Consent and Authority to Examine Records, PA-2206, unless the relative considers the child as having the same status in the family as one of his own.

When an applicant is incapacitated and unable to come to the county welfare office, the application form should be delivered to him by the worker and the application form completed at his place of residence.

The application for *aid to dependent children* should be filed by the adult parent or relative in whose home the child will live and who will be responsible for the supervision of the child when assistance is granted.

When the applicant who is in need of assistance has a *guardian,* the guardian should file and sign the application for the applicant.

Supervision

The county director is responsible for the intake process. In larger counties in which a separate intake department exists, such departments are under the supervision of an intake worker who is responsible to the county director.

Intake Interview

Space should be provided where an applicant, while completing his application form, can be interviewed privately, out of sight and beyond the hearing of other applicants or staff workers. Even the most skillful interviewer cannot conduct a successful interview or expect to gain the confidence of the applicant who is forced to tell his story before a group of people. Where the individual is making application for old-age assistance, aid to the blind or aid to dependent children, the intake interview should be held after the worker has assisted the individual in completing the Application for Assist-

ance, PA-1101-0. The intake interview should never be made by a clerical person, but only by the intake interviewer, director of social welfare or welfare worker. In larger counties, a worker who is particularly skilled in interviewing may be designated to interview all applicants for assistance before referring the case to the individual welfare worker. When an applicant is incapacitated and an office interview would cause undue hardship, the intake interview may be held in the home by the welfare worker when making the investigation.

The individual conducting the interview should be thoroughly informed on all types of assistance or service administered by the agency as well as on local, community, state and federal resources. He should also have an understanding of the causes of human behavior as well as ability to recognize social problems. Every worker should realize that he is only an agent, not a public benefactor. The applicant's life is still his own and the welfare worker should not act as a judge nor a moralist in working with him. If the person is eligible for assistance, it is his right as much as the acceptance of his salary is the worker's right. The welfare worker's part in the transaction is helping the applicant in determining eligibility for assistance and to give service.

To create a satisfactory atmosphere for the interview, the worker himself must be at ease. To the applicant, his own needs are very real and often urgent. Therefore, if he can be encouraged at the time of his first interview in the office to tell of his own problems, in his own way, the worker will better understand the applicant and there will be a more satisfactory relationship between the applicant and the office throughout the assistance period. Understanding the applicant is an excellent method of ascertaining facts. A clear statement of how the person has managed in the past and what changes of circumstances have led to his request for public aid is necessary in arriving at a decision relative to his needs.

Having been given an opportunity to state his problems to an understanding and sympathetic listener, the applicant is usually in a frame of mind to listen to and accept the explanation of the worker in regard to the scope and purpose of the program, and the specific eligibility requirements which must be met. The worker must talk in terms that the applicant can understand and constantly keep in mind that the policies and procedures, which are a routine matter to him, are new and strange to the applicant, who may have had little or no previous experience in dealing with a large organization.

The applicant, at the time of his first interview, should be informed of the purpose of the investigation. He should be given clear and specific explanations regarding the information and records which will be required and the reasons for those requirements. He should also be informed of his right to appeal and fair hearing in connection with delays and decisions which may not be satisfactory to him. The interviewer should explain to the applicant his obligation to give complete and accurate information at the time of investigation, and to *report any change in circumstances while he is on the assistance rolls.*

At the close of the interview, the applicant should understand clearly that he is a participant in the investigation which is to be made and that he has definite responsibilities for assisting in assembling additional information which is necessary.

Informational Pamphlet

Each applicant shall be given a copy of the proper informational pamphlet to supplement the worker's interpretation of eligibility requirements, the right of appeal, etc.

Note-taking

The taking of notes is a legitimate part of an interview. However, the point in the interview at which notes are taken, and the extent to which they are taken, will depend primarily upon individual situations. Usually it is better to let the applicant tell his story and not attempt to take notes until he has had an explanation of the method followed by the agency in determining eligibility. When an applicant understands the reason and purpose for recording, usually he is not disturbed or disconcerted by it.

Recording the Interview

Pertinent information secured during the intake interview shall be recorded in the case history as the beginning of the chronological record.

Clearance of Application

Purpose for Clearing

Clearance of applications within the agency and with other agencies should be a routine part of intake procedure. It is a safeguard against duplication of assistance and relief which would result in unwarranted expenditure of public funds. It also makes available to the county welfare worker the accumulated experience and knowledge of other workers who have been interested in the case.

Clearance Within Agency

When an application is completed by the applicant, it should be checked immediately against the master file of the agency to determine whether the applicant has been known to the agency prior to the application.

A master file card should be maintained on all applicants for and recipients of assistance or service for all programs administered by the agency, including child welfare, as well as in connection with inquiries received.

Clearance Between Agencies

Usually a telephone call will be sufficient to indicate whether a case is known to another agency. The necessary problems and practices of clearance will vary from county to county. In counties in which there is a confidential service exchange, each application should be cleared routinely through this source. In the majority of counties, however, it will be necessary to clear each application with the individual agencies.

The county overseer of the poor should usually be the first agency with which an application is cleared because these records will usually indicate when other agencies are, or have been, working on the case. The Soldiers' Relief Commission should be called when age and other factors indicate that there is a reasonable possibility that the case is known to that agency and when there is a private agency in the county, the case should be cleared

with that agency. The director should work out a plan for clearance with the local employment office, etc.

Method of Exchanging Data

It is a well established custom and policy that each local welfare unit will call upon any other welfare agency for any service which may assist in establishing eligibility or in making a plan for an applicant or recipient. *Promptness in fulfilling requests for service from other agencies is of primary importance.*

Local welfare directors will work out their own arrangements with local agencies for utilizing records of other agencies. In some instances, the other agency may wish to prepare a summary of the record, in others they may prefer to have the welfare worker read the record and do his own summarizing.

All such arrangements are made on the assumption that all welfare agencies are equally interested in protecting the confidential data in case records.

Decision on Application

Application Rejected at Intake

If the intake interview discloses information which upon verification indicates definitely that the applicant is not eligible for public assistance or relief or will not be eligible before action is taken on the case, the reasons shall be explained to him and the interviewer should summarize the reasons for ineligibility and advise the applicant why it will be necessary to reject the application. When ineligibility has been established, the worker should offer his services to the applicant in an attempt to assist him to best work out his problems, or refer the applicant to another agency or program in the community which may have facilities for meeting the need of the individual.

Application Pending Further Investigation

If at the close of the intake interview, the application appears to warrant investigation, a home visit and necessary collateral contacts should be made and the necessary reports completed.

Applications should be handled in chronological order as rapidly as possible at county and at state level. However, the county worker will take into consideration the factor of geographic distribution of the applications when planning and organizing his work. In an emergency situation, it may be necessary for an applicant to apply for general relief pending the establishment of eligibility for categorical assistance. In each case information regarding how the applicant will manage prior to receipt of assistance shall be recorded.

Time Limit for Decision

Each applicant shall be advised, during the intake interview, that he may expect to receive assistance or a notice of rejection within 60 days from the date of filing his application. He shall also be advised of his right to request a fair hearing if this time limit is exceeded. Reference to the explanation given to the applicant shall be recorded in the case record.

In so far as possible all applications should be processed in the order received. Emergency situations, traveling distances, urgency of need and other such circumstances may not permit strict adherence to this policy, but exceptions should be carefully evaluated.

When the application is taken in the home of the client, the regular home visit should be combined with the intake interview to avoid delay in the determination of eligibility.

OAA

The application process in the county Department of Social Welfare should be completed within a 30-day period. The term "application process in the county" includes the period from the date of application to and including the date action is taken and the investigation is mailed to the state department.

AB—ADC

The application process in the county Department of Social Welfare should be completed within a 30-day period. The term "application process in the county" includes the period from the date of application to and including the date action is taken and the Certificate of Eligibility is mailed to the State Department.

General Relief

Applications should be handled as rapidly as possible.

Applications from or Visits to Relatives of County Staff

To save embarrassment for county employees and to insure the highest degree of objectivity, any worker receiving an application for assistance, or a request to visit a relative whose relationship to the worker is that of a second cousin or nearer, should refer such application or request to the Field Representative who will determine how the investigation or visit should be made. (The same procedure shall be followed on reviews.)

Records and Files in County Departments of Social Welfare

A copy of the completed application form should be retained in the county office and filed in the case record, a master file card containing the name, address, and date of application and a work card should be completed for each application.

A case folder should be established at the time the intake interview is completed in which all forms and narrative records pertaining to the case should be filed.

REAPPLICATION PROCEDURE

SECTION VI, CHAPTER 2

The intake procedure for handling reapplications for assistance or general relief does not vary from the intake procedure outlined for applications. When a thorough investigation has been made at the time of first application and basic requirements, such as age, residence, citizenship, factors of dependency, etc., have been established and a clear-cut record has been made of the family situation, it will be necessary to reinvestigate these points only to the extent of determining whether any change has taken place since the original investigation. Attention should be concentrated on the resources and change of circumstance which has made it necessary for the person to reapply. When an application has been

rejected or a case closed because of adequate resources, a thorough and detailed check should be made to determine the disposition and current status of resources.

INVESTIGATION PROCEDURE

SECTION VI, CHAPTER 3

Responsibility for Investigation Standards and Procedures

For the uniform operation of a statewide program, the standards and procedures must be formulated by the state agency. The Division of Public Assistance of the state department, upon the approval of the state Board of Social Welfare, is responsible for formulating standards and procedures for use in all counties throughout the state for the old-age assistance, aid to the blind and aid to dependent children programs. Many counties may also wish to follow these standards and procedures in the general relief program.

The Division of Field Staff assists in the development and revision of standards and procedures. Suggestions and recommendations from county departments, transmitted through field representatives are studied and when possible, incorporated into the standards and procedures.

Investigative Staff

1. *Assignment of Applications*

The assignment of a district to each welfare worker, by the director, is generally the most advantageous plan. All applications from persons within the district should be referred to the welfare worker, who is responsible for the program providing the type of assistance or service the applicant has requested.

In counties where there is an intake interviewer, the application will not be referred to the welfare worker until the individual has completed his application and has had an interview with the intake interviewer. The interviewer will record his interview and refer it, together with the application, to the welfare worker for the home visit, completion of the investigation and decision as to need of assistance or service.

In counties where there is no intake interviewer, the welfare worker will be responsible for the initial office interview as well as the investigation, home visit and collateral interviews.

2. *Duties of the Staff*

Welfare workers are responsible for gathering and recording information on which to base a decision in determining the eligibility of an applicant for assistance, for providing necessary services and making referrals to other agencies for assistance or services not available through the county Department of Social Welfare.

Time Limitation on the Completion of Investigation

All investigations of applications or of other matters brought to the attention of county welfare workers and which concern the eligibility of an applicant for public assistance or service must be made promptly. The circumstances in each case will determine the actual length of time necessary to complete an investigation, but such period should never exceed ninety days in old-age assistance and thirty days in aid to dependent children or aid to the blind. The old-age assistance, aid to the blind and aid to dependent children laws provide that the applicant may appeal any unreasonable delay in reaching a decision regarding his application for assistance.

Home Visits

A home visit and an interview with the applicant is required. The purpose of the home visit is to provide additional information and insight regarding the applicant's standard of living, his needs, his particular problems and the resources which may be available to meet his needs.

Collateral Visits

It may also be necessary to interview other persons in addition to the applicant. Since much of the information requested from collateral sources, regarding the applicant, is of a confidential nature, the welfare worker should be prepared to indicate to the person from whom he seeks information that he is properly authorized to request such information. In all cases, the applicant should be required to sign at least two copies of Form PA-2206, Consent and Authority to Examine Records. This form properly completed authorizes any bank, trust company, postal savings department, insurance company or any other financial institution to make available any confidential information they may have concerning the applicant's affairs. If the welfare worker encounters difficulty in securing information from sources not specified on Form PA-2206, he may draw up a suitable authorization for the signature of the applicant.

Exception: A relative, other than the parent who is requesting aid to dependent children for a dependent child, need not sign Form PA-2206, Consent and Authority to Examine Records, except in cases where the child has resources.

1. *Purpose*

The purpose of collateral visits is to secure verification, when necessary, of information given by the applicant or to secure information which the applicant was unable to give, so that the final decision regarding his eligibility may be properly established and to enable the worker to gain additional insight into his particular problems and resources.

2. *Employers*

The welfare worker will usually seek information from the past or present employer of an applicant for assistance and in some instances, a prospective employer. In making such visits, the welfare worker should give due consideration to the possibility of jeopardizing the relationships between the applicant and his former, present or prospective employer. Ordinarily, it will be best to secure the applicant's consent to visit such employer. Such visits may be made for the purpose of securing information regarding the applicant's employability, the continuation of employment and his income.

Exception: It will not be necessary to contact employers of the applicant who is requesting aid to

dependent children and who is other than the parent of the dependent child or a relative who has always considered the child as a member of his family, unless such person is to be considered a member of the "eligible group."

3. *Relatives*

Responsible relatives shall be interviewed for the purpose of determining their ability and willingness to contribute financially, provide service to the applicant or insight into his situation, and to provide to the worker the opportunity for interpretation of the program. Other relatives or friends who are contributing or may be expected to do so shall also be interviewed.

4. *Banks and Financial Institutions*

The welfare worker will routinely clear with banks, postal savings departments, or other financial institutions for the purpose of ascertaining the amount of money which the dependent child, and his parents, or other applicant for public assistance may have on deposit.

5. *Other*

Public records shall be used as a source of verification and information in instances where the applicant reports ownership of property or where there is reason to believe records would contain information not submitted by the applicant. Information secured during the investigative process may also indicate the need for visits to the family doctor, attorney or acquaintances.

Documents

During the course of an investigation, the local welfare worker may find it necessary to consult various official and unofficial lists or documents.

1. *Sources of Information*

When other possibilities for verification of age, residence or citizenship have been exhausted, the welfare worker may seek information from state or federal census records, from the vital statistics department of the state of Iowa, from church or parish records, or from other sources. For the purpose of expediting the verification of age, residence and citizenship, the Division of Field Staff of the state Department of Social Welfare will search the archive records of the state of Iowa, for such proof of age or residence or birthplace as may be available there.

Determination of Blindness

Unless the applicant for blind assistance is found to be clearly ineligible at intake, he should be immediately referred to an approved ophthalmologist or optometrist for an eye examination.

REINVESTIGATION POLICIES

SECTION VI, CHAPTER 4

Frequency of Reinvestigation

The county Department of Social Welfare is responsible for determining continuing eligibility of recipients of public assistance. The welfare worker should carefully analyze each case to determine the frequency of visits. All recipients of public assistance shall be interviewed and a reinvestigation made as often as is deemed necessary to learn of any change in circumstances which affects eligibility or need for assistance or service. The reinvestigation need not repeat verification of unvariable eligibility factors but should clearly establish continuing eligibility in so far as the variable factors, with respect to each program outlined in this chapter, are concerned.

A reinvestigation of old-age assistance and aid to the blind cases shall be made *at least every twelve months* and aid to dependent children cases shall be reviewed *at least every six months.* The more frequent review of aid to dependent children cases is considered necessary because of the greater likelihood of change in this type of case as well as need for service.

Process of Reinvestigation

Every reinvestigation must include *a personal interview with the recipient* in which his needs, plans and resources should be discussed as well as all points of eligibility which might be changed since the last review. An interview in the home usually provides the most satisfactory setting for reconsideration of the recipient's circumstances. The reason for any exception should be set forth in the narrative. The process of establishing continuing eligibility involves analyzing with the recipient the factual data presented by him and in evaluating this information jointly in relation to policies, requirements and program limitations. Joint participation of the agency and recipient throughout the process is more likely to result in a plan that is mutually understood and acceptable. The recipient should be the primary source of information in determining continued eligibility. When information available from the recipient is incomplete or requires verification or further clarification, the agency with the recipient's knowledge and, where possible, his help, should consult other sources of information. The use of such sources should be planned and selective rather than routine and comprehensive. A reinvestigation is completed when current eligibility has been determined and the recommendation, in conformance with the findings, has been certified.

Exception: A reinvestigation on an aid to the blind or aid to dependent children case, when there is no change in the amount of the grant, is completed as of the date action of the county Board of Social Welfare is shown on the Record for Determining Assistance, PA-2301-0.

When a reinvestigation is made for a recipient who is visiting out of the county or state, information should be obtained through interviews by another agency.

Recording the Reinvestigation

Information secured during an interview with the recipient, his relatives and collaterals as well as any other facts secured on the case should be recorded chronologically in the case history. In the public assistance programs if there is a change in real property holdings or in a business enterprise, a new Real Property Appendix, PA-2204-0, or Business Report, PA-2203-0, should be completed and made a part of the case record.

Action on Reinvestigation

OAA

When any change in circumstances indicates the need for a change in the amount of the grant or discontinuance of assistance, a report shall be made of all findings and submitted together with the proper recommendation to the state department for approval and action.

Where changes have taken place the report should include a summary of all interviews and action on the case, with respect to eligibility factors or determination of need, since the last report together with a Record for Determining Assistance, PA-2301-0, showing the recipient's present requirements and income and the recommendation of the county board or authorized representative for the continuance of assistance. Even though no changes are found in the circumstances of the recipient, a report shall be submitted to the state department at least once every twelve months reporting the interview with the recipient and reinvestigation which was made to determine continued eligibility.

The following factors should be given consideration during the reinvestigation process and the findings recorded in the case history:

Residence.

a. Out of state for a sufficient period of time to qualify, under the residence requirements of another state, for assistance.

b. Admittance to a public institution.

Valid contract for support.

Resources (Income, real or personal property).

Property transfers.

Need.

AB

When an investigation discloses any change in the circumstances of the recipient which affects the requirements or income, a new Record for Determining Assistance, PA-2301-0, shall be completed and a Change of Status, PA-4104-0, shall be prepared and submitted to the state department. Even though no changes are found in the circumstances of a recipient, a Record for Determining Assistance, PA-2301-0, shall be prepared at least every twelve months, showing the recipient's present requirements and income and the recommendation of the county board or authorized representative for the continuance of assistance.

Even though no change is to be made in the assistance grant, a Change of Status, PA-4104-0, should be sent to the state department when the case is to be transferred in or out of the county or assistance is to be suspended or canceled. A Notice of Change of Address, PA-4102-0, is submitted to the state department when the recipient's name and address is changed or when there is a guardian appointed or there is a change in the name or address of a guardian of the recipient.

When the interview with the recipient or information secured from other sources indicates the need for service, such should be given by the county Department of Social Welfare and recorded in the case record.

The following factors should be given consideration during the reinvestigation process and the findings recorded in the case history:

Residence.

a. Out of state for a sufficient period of time to qualify, under the residence requirements of another state, for assistance.

b. Admittance to a public institution.

Blindness.

Valid contract for support.

Resources (Income, real or personal property).

Property transfers.

Need.

ADC

When an investigation discloses any change in the circumstances of the eligible group which affects the requirements or income, a new Record for Determining Assistance, PA-2301-0, shall be completed and a Change of Status, PA-4104-0, submitted to the state department. Even though no changes are found in the circumstances of the eligible group, a Record for Determining Assistance, PA-2301-0, shall be prepared at least every six months, showing the present requirements and income and the recommendation of the county board or authorized representative for the continuance of assistance.

Even though no change is to be made in the assistance grant, a Change of Status, PA-4104-0, should be sent to the state department when the case is to be transferred in or out of the county or assistance is to be suspended or canceled.

A Change of Status, PA-4104-0, should also be submitted to the state Department of Social Welfare when a child is added or removed from the eligible group, a correction is made in the name or birth date of an eligible child or the payee is changed.

A Notice of Change of Address, PA-4102-0, is also sent to the state department when there is a change in the name or address of a guardian of the payee or of the eligible child, if such guardian is also the payee.

The following factors should be given consideration during the reinvestigation process and the findings recorded in the case history:

Age.

Residence.

a. Has not been removed from the state for other than a temporary plan.

b. Admittance to a public institution.

c. With payee.

Continued deprivation of parental care and support.

School attendance.

Resources (Income, real or personal property).

Need.

General Relief

General relief is granted on a current basis as needed, therefore, action can be taken to meet the need as it arises for either financial assistance or service.

STANDARDS AND PROCEDURES FOR ESTABLISHING NEED AND DETERMINING AMOUNTS OF ASSISTANCE

SECTION VI, CHAPTER 5

Introduction

Need is a condition of eligibility for public assistance in all programs administered or supervised by the state Department of Social Welfare. Need exists when a dependent child or an applicant for assistance lacks sufficient income and resources to meet established requirements. The extent of need varies among children and applicants for public assistance owing to the differences in the particular circumstances and will vary from time to time for the same individual. It is the policy of the state Department of Social Welfare that persons in similar circumstances shall receive similar consideration. Therefore, the state Department of Social Welfare has developed standards and procedures to be used by counties in establishing that need exists and in determining the amounts of assistance grants in all programs. This chapter of the manual contains:

1. The standards for requirements.
2. The standards for income and resources.
3. The procedures for adapting the standards for requirements and resources to individual cases.

Standards for requirements refer to the cost of articles and services at specified standards of quantity and quality which provide an acceptable living and certain essentials for the physical and mental health and welfare of individuals and families. The cost figures were determined by pricing goods and services in various parts of the state and relating the prevailing price to previously established specifications. The standard requirements presented in summarized arrangement in this chapter are still in process of further development.

The standards for income and resources are based upon the legal provisions of the Iowa Welfare Laws, federal Social Security Act and county and state experience in administrative practice. Since the preparation of standards for income and resources involve less well established methods than those used in development of standards for requirements (needs), this part of the chapter is subject to improvement and revision based upon future experience. It is anticipated that information necessary for further development in this area as well as others will be contributed by local units.

Requirements vary among individuals and groups as a result of differences in circumstances. There is, however, a minimum value of subsistence and other items that must be provided all individuals and families to insure a standard of living compatible with health and well being and enable them to live above a level that would be injurious to them and the community.

The standards as set forth for food, clothing, supplies and replacements, personal care and supplies, household remedies, education, and miscellaneous and recreation should be shown as requirements in all counties of the state. Any resource that reduces the need of an individual shall be shown as income. Upward deviations may be made only when the individual or family has *special needs.* In all instances where an amount in excess of standard is allowed to provide for a special need, an explanation should be included in the case history. No allowance shall be made for special needs, other than those specifically defined, in connection with items for which standards have been established, except after clearance with the field representative. The field representative's approval shall be indicated by initialing such item on the Record for Determining Assistance, PA-2301-0. The general use of standards for basic and common needs will enable the county Department of Social Welfare to determine more equitably and uniformly the amount of assistance grants and provide a basis for making a plan that reflects total need of the individual or family.

Because of the greater variance of need among individuals as well as variance in cost in different communities, no standards have been established for other items which may be necessary in accordance with individual requirements. It is the responsibility of the welfare worker, through consultation with the individual and other sources, when necessary, to determine the need for and cost of such items.

The following consumption items, which are considered essential for all individuals, should be included as requirements in all assistance plans:

GROUP I

Food	Supplies and Replacements
Clothing	Fuel
Shelter	Utilities
Personal Care and Supplies	Miscellaneous and Recreation
Household Remedies	

Exception: Certain items mentioned above may not constitute a need in instances where the individual is in a nursing home, boarding home, etc.

The following are examples of consumption items which should be considered when specified circumstances are present in a particular case:

GROUP II

Insurance	Medical Care
Transportation	Telephone, etc.
Education	

When any requirement is made available to the recipient, in whole or part, through food reserves or a contribution of income in kind, the standard for items in Group I or the determined cost of items in Group II should be shown as a requirement in the assistance plan. An amount equal to the value of such food reserve or income in kind shall be shown in Section III, Income and Resources, of the Record for Determining Assistance, PA-2301-0. Under such a plan the total cost of the consumption items listed under Group I, plus those required when specified circumstances are present, minus total income would determine the amount on which assistance payments are based.

While the extent of need is determined by an evaluation of the individual's requirements and resources available to meet such requirements, *the grant is related to the deficit as a whole and not to a single item of expense.* The right of individuals to expend their assistance as they wish is recognized. Any actual or implied control over the use of the

grant will cause it to be regarded as restricted. Recipients of public assistance should enjoy the same rights in connection with carrying on their activities and discharging their responsibilities as other members of the community.

Assistance plans, if they are to be realistic, should be understood and acceptable to the family or individual. Consequently, such plans should be made by the worker in consultation with the family or individual. The results of such mutual planning are recorded later by the worker on the Record for Determining Assistance form which constitutes a part of the case record and serves to substantiate the basis on which the grant is paid.

A description of the form used for determining and recording assistance plans as well as other forms used in the analysis of requirements and resources, such as real property and insurance analysis forms, business report, etc., is furnished county Departments of Social Welfare for reference purposes.

Summary of Standard Requirements

Food

The amount and kind of food required for each individual will vary with age, sex, degree of activity and physical condition. With our present knowledge of food requirements which are based on scientific research, it is possible to estimate with reasonable accuracy the type and amount of food needed by each individual.

Food standards should provide adequate calories to meet the energy requirements of the various members of the family and also provide enough protein, mineral and vitamins for proper growth and protection of health. In addition to these requirements, the food must be of a kind suited to the digestive capacity of the individual for whom it is intended and must be sufficiently attractive and vary sufficiently from day to day to enable each person to eat the required amount. This means more expensive foods for small children, aged and ill persons than for the average adult. The growing child and active adult require a greater quantity of food, the bulk of which can be chosen from less expensive foods.

To meet the food standards at a low cost, it is necessary to determine the quantity of foods which can be purchased most economically and yet furnish all of the essential requirements.

Wise selection of food purchases is important for all families but is especially so when the income is limited because it is imperative that the low-income family be constantly alert to the purchase of only the most nutritious of inexpensive foods if they are to have a well balanced and adequate diet.

In 1941, the U. S. Bureau of Home Economics in co-operation with the National Nutrition Conference for Defense established and recommended for use throughout the nation "The New Yardstick for Good Nutrition." The food standards adopted by the state Department of Social Welfare are based on the Adequate Diet at Moderate Cost. ("Family Food Plans for Good Nutrition," Bureau of Human Nutrition and Home Economics, U. S. Department of Agriculture, December, 1943.) To the standard diet, we have applied present food prices to secure the cost of the diet.

Not everything that a family would purchase is included in these diets, but they include representative foods for which substitutions of similar commodities at comparable cost may be made according to the family's taste. No amount shall be inserted in the assistance plan as a requirement for food that is lower than the amount specified in the table that follows. The standard allowance may be increased only when there are special needs.

The following percentage modifications have been applied to the cost for the family of 4 or more members:

Average individual living alone	add 25%
Family of 2	add 15%
Family of 3	add 10%

If the family has food reserves available for an extended period of time, the value of such food would be computed and shown as income. Percentage modifications should be applied for 1-, 2- and 3-member households. The value of food reserves should be entered as income in Section III, Income and Resources, of the PA-2301-0.

If income in kind in the form of food is available, the value of such contribution should be determined.

Monthly Food Allowance by Age, Sex, Activity and Number of Persons in Household

Family Members	Persons in Family			
	1	2	3	4 or more
Children				
9-12 mos.	$—	$ 9.19	$ 8.79	$ 7.99
1- 3 yrs.	—	12.29	11.75	10.68
4- 6 yrs.	—	14.64	14.00	12.73
7- 9 yrs.	—	18.38	17.58	15.98
10-12 yrs.	—	21.44	20.52	18.65
Girls				
13-15 yrs.	—	22.32	21.34	19.40
16-20 yrs.	24.86	22.87	21.88	19.89
Women				
Mod. Active[1]	23.24	21.38	20.45	18.59
Very Active[2]	26.73	24.60	23.52	21.38
Inactive[3]	21.73	19.99	19.12	17.38
Pregnant	26.57	24.44	23.38	21.25
Nursing	30.76	28.30	27.07	24.61
Boys				
13-15 yrs.	—	25.92	24.79	22.54
16-20 yrs.	31.75	29.21	27.94	25.40
Men				
Mod. Active[4]	26.73	24.60	23.52	21.38
Very Active[5]	33.81	31.11	29.76	27.05
Inactive[3]	22.98	21.14	20.22	18.38

[1]A moderately active woman is one whose duties do not require heavy work; i.e., a woman doing office work, sewing, clerking or ordinary factory work, the housewife with a small family.

[2]A very active woman is one whose duties require considerable activity and physical exertion; i.e., housewife with large family, domestic services, heavy factory work.

[3]An inactive man or woman is one whose activities do not require an extensive amount of mental or physical exertion.

[4]A moderately active man is employed but does not exert himself physically to a great extent; i.e., office work, clerk, chauffeur and other "white collar" jobs.

[5]A very active man is one who is working strenuously at some form of labor which requires physical exertion; i.e., digging ditches, heavy farm labor, heavy factory work or other heavy manual labor.

Modifications for Special Needs

Special Diets—The cost of a special diet may not exceed the cost of the standard food allowance or may require an additional allowance. Additional allowances for special diets will be approved only when prescribed by a doctor. Services of the state Department should be requested in connection with the computation of such diets unless a person with training in nutrition is available in the local agency.

The following information should be furnished by the county: The diet list, including title, as ordered by the doctor and the *length of time for which* the diet is prescribed. The continued need for a special diet should be determined through consultation with the doctor *at least once each year*. Diet allowances are based on moderate cost foods. Special foods are, for the most part, too expensive for recipients of public assistance to purchase. Unless the circumstances are unusual, diabetic diets will be computed on the basis of food that can be bought at the local grocery store. It is not necessary to submit a copy of the diet list if information is available relative to total number of calories and the protein, carbohydrate and fat content.

Mother Working—If the mother is employed on a full time basis outside the home and prepares the meals for her family, 10 per cent may be added to the total food allowance to provide for the purchase of more commercially prepared foods.

Blind Recipient—When a blind recipient, living alone, prepares his own meals and does his own shopping an additional $4.50 shall be added to the standard food allowance. In a household where there are two blind recipients living alone, or with their minor dependent children, and who are responsible for the preparation of meals and their own shopping, an additional $4.50 shall be added to the standard food allowance of each blind recipient.

Infants—No food standard has been established for the children under 9 months of age. For the breast fed baby, allow the cost of cod liver oil at approximately 30c a month and orange juice and other food as ordered by the physician. For the baby on the formula, allow the cost of the formula and any additional food as ordered by the doctor.

Lunches—When a member of the family carries a lunch, an additional allowance may be necessary for the purchase of suitable foods for a box luncheon or a hot drink. For each day a lunch is carried, approximately 5c may be added. The actual cost of lunches provided through a school lunch program may be considered a requirement, during the school year. (Reduce the food standard by one-fourth and add the cost of school lunches.) In no instance should the total be less than the standard food allowance.

Cost of Eating at Restaurants—The actual cost of restaurant meals, provided it does not exceed $41.25, shall be shown as a requirement in the assistance plan if it is *established and recorded* that the individual is required to eat all or part of his meals at a restaurant because:

1. He is physically or mentally incapacitated, or
2. He has had no experience in the preparation of meals, or
3. He has employment, provided the earnings are in excess of the difference between the standard food allowance and the cost of restaurant meals.

For other individuals, who may choose to eat all or a part of their meals at a restaurant, the standard food allowance as listed on the table, "Monthly Food Allowance by Age, Sex, Activity and Number of Persons in Household," shall be shown as a requirement.

Monthly Cost of Restaurant Meals

Breakfast	$ 8.91
Lunch or Supper	15.18
Dinner	17.16
Three Meals	41.25

To determine the food allowance for an individual who eats part of his meals at home but it is *necessary*, as defined above, for him to eat one or two meals at a restaurant, reduce the food standard by one-fourth for breakfast and three-eighths for either of the other meals and add the actual cost of the meals eaten at a restaurant. In no instance, however, may the amount added exceed the amount shown in the table above, except when there are special needs as defined under Modifications for Special Needs.

Modifications for Special Needs

Employed Person—For the person with full time employment and commensurate earnings, an additional amount up to 10 per cent of the standard may be allowed. If the individual is performing light labor, the standard may be sufficient.

Recipient of AB—The actual cost of restaurant meals, provided it does not exceed $46.20, shall be shown as a requirement in the assistance plan for the recipient of aid to the blind.

Clothing

In compiling the standard requirements for clothing, consideration has been given to the experience of county workers and the results of various consumption studies. The standard allowance is considered adequate to provide sufficient clothing to enable the wearer to take his place in the community sufficiently well dressed to preserve self respect.

The cost figures were secured from Iowa retail stores and mail order houses. In addition to the purchase of new garments, the cost of shoe repair, cleaning and general repair, has been included. The standard as set forth in the table that follows should be shown as a requirement in the assistance plan. The standard may be increased only when there are special needs.

Cost of Clothing for Men, Women and Children

	Monthly
Men	
Manual Laborer	$ 7.80
Business	11.10*
Inactive or Aged	5.70
Bedfast	2.60
Women	
Housewife, Domestic or Industrial	7.20
Business	11.50*
Inactive or Aged	6.60
Bedfast	2.60

*This allowance should be considered a requirement for only those persons who have full time employment and commensurate earnings. Consequently, it will generally be used only in aid to dependent children or aid to the blind cases, inasmuch as full time employment for the old-age assistance recipient would usually preclude the need for assistance.

Boys	
15-18 yrs., Incl.	6.00
8-14 yrs., Incl.	5.00
4-7 yrs., Incl.	3.90
Girls	
15-18 yrs., Incl.	6.90
8-14 yrs., Incl.	5.40
4-7 yrs., Incl.	3.50
Children	
2-3 yrs., Incl.	2.90
6 mos. to 2 yrs.	2.40
Infants	
Layette and supplies (total cost)	44.80

Modifications for Special Needs

Special Requirements—When extra items are necessary, such as special clothing required at the time of graduation, an additional amount to cover such expense may be added to the standard.

Child Large for Age—If a child is unusually large for his age and near the top listed for his age, the amount provided for the next age group may be allowed.

Boy or Girl Employed—For the boy or girl who is employed, additional clothing may be necessary. Under such circumstances the standard allowance may be increased by 25 per cent.

Emergency Situations—If the *applicant's* wardrobe is very depleted as a result of extremely limited purchases of clothing over a period of time, an additional allowance not to exceed 25 per cent of the standard may be necessary for a temporary period of time.

Blind or Handicapped Persons—Blind and other physically handicapped persons are often unable to care for their own clothing and where additional expense accrues because of such service, an amount not to exceed 10 per cent of the standard allowance may be added.

Supplies and Replacements

1. *For the individual or family responsible for the operating expenses of a household*

The allowance for household supplies and replacements includes the cost of essentials associated with housekeeping and the preparation of meals. The amount set forth in the table which follows should be shown as a requirement in the assistance plan for individuals or families responsible for the operating expenses of a household. The standard amount may be increased only when there are special needs.

Monthly Cost of Household Supplies and Replacements

1 member family	$3.85	6 member family	$6.35
2 member family	4.35	7 member family	6.85
3 member family	4.85	8 member family	7.35
4 member family	5.35	9 member family	7.85
5 member family	5.85	10 member family	8.35

Modification for Special Needs

Invalid or Bedfast Person—An additional 50c may be added to the allowance for an invalid or bedfast person.

2. *For the individual not responsible for the operating expenses of a household*

For the individual living in a room or in his own home and eating the major portion of his daily meals elsewhere, 50c should be allowed as a requirement for supplies and replacements.

Exception: An allowance of $3.85 shall be considered a requirement for the person who eats the major portion of his daily meals away from home, but for whom only the standard food allowance is considered a requirement because the need for restaurant meals cannot be established.

Personal Care and Supplies

The allowance for personal care covers items required to maintain a suitable personal appearance.

The standard, as set forth in the table that follows, should be shown as a requirement in the assistance plan. The standard amount may be increased only when there are special needs as defined below.

Monthly Cost of Requirements for Personal Care and Supplies

Men and Boys 15-18	$1.40*
Women and Girls 15-18	2.50
Boys 12-14	.40*
Girls 12-14	1.50
Children 2-11	.70

Modifications for Special Needs

Shaves—If it is established that a person is unable to shave himself and there are no members of his family who can offer such service, the cost of one shave a week may be added to the standard allowance.

Recipient of AB—An additional allowance of $1.50, to provide for special needs shall be added to the standard for recipients of aid to the blind.

Household Remedies

Each individual has certain small but regular needs for medicine cabinet supplies, such as first aid equipment and proprietary medicines (antiseptics, aspirin, cold tablets, laxatives, etc.). The allowance in the table below shall be shown as a requirement in the assistance plan.

Monthly Cost of Household Remedies for Men, Women and Children

Per person	$ .25

Miscellaneous and Recreation

Each individual should have a small amount of money to meet recreational and miscellaneous requirements.

The amount set forth in the table that follows

*Men and Boys 15-18—Boys 12-14: Due to the wide variation in prices of haircuts as between urban and rural areas as well as between communities within a county, each county department will select the personal care allowance for men and boys according to the cost of haircuts at either 50c, 65c, 75c or $1.00. Although rates may vary from town to town within the county, one rate which will meet the needs of the majority of recipients shall be selected for the county as a whole. If the cost of haircuts falls between two of the rates suggested, select the higher rate. Do not compute a new allowance. The county department shall advise the state department of the rate selected and thereafter of any change. Such amount shall be added to the basic allowance of $1.40 per month for Men and Boys 15-18 and 40c per month for Boys 12-14, as shown in the table above. Thus, if the county rate selected for haircuts is 75c, then the personal care allowance for Men and Boys 15-18 will be $2.15; if the rate is 50c, the personal care allowance will be $1.90.

should be shown as a requirement in the assistance plan, unless there are special needs as defined below.

Monthly Cost of Miscellaneous and Recreation

Man or Woman	$1.50
Children senior high school age	1.50
Children junior high school age	1.00
Children grade school age	.75

Modification for Special Needs

Recipient of AB—For the recipient of aid to the blind an additional allowance of $1.50 shall be added to the standard.

Maximums

Maximum monthly allowances have been established for the following items: Sleeping room, Shelter, Heating Fuel, Cooking Fuel, Lights and Water. The figures in the "Schedule of Maximum Allowances" are *not to be considered as guides in preparing assistance plans*, but are to be used only as a reference in making adjustments in those cases where it is established that the actual expenditure for one or more of the items exceeds public assistance allowances.

The maximums are based on a study of actual expenditures of recipients in 1, 2, 3, 4, 5, 6, 7, 8 and 9 member households and take into consideration variations in cost throughout the state. For example, the cost of heating fuel varies in different parts of the state and within the same communities depending on the type of fuel used by the recipient, as well as the amounts required due to variations in temperatures in various parts of Iowa. The maximum takes into consideration these differences and, therefore, the maximum allowances for fuel would generally be necessary only in those instances where the most expensive type of fuel is required and the location of the county is such that a longer and more extreme winter season necessitates the use of a greater quantity. The same may be said of other items. The maximum shelter allowance takes into consideration the higher rental rates in certain parts of the state, and the maximum allowance for lights the higher rates paid by recipients in rural electrification areas.

Schedule of Maximum Allowances—OAA, AB and ADC

No. in HH	Shelter	Heating Fuel	Cooking Fuel	Lights	Water
1	$20.00	$ 9.50	$2.50	$2.75	$1.25
2	27.50	12.00	3.50	3.50	1.50
3	35.00	14.00	4.00	4.75	1.75
4	40.00	15.00	4.75	6.00	2.00
5	42.50	15.50	5.25	6.50	2.25
6	45.00	16.00	5.50	6.75	2.50
7	47.50	16.50	5.75	6.75	2.75
8	50.00	17.00	6.00	7.00	2.75
9 or more	52.00	17.50	6.25	7.25	3.00

Sleeping Room	*Maximum Allowance*
1 person	$22.00
2 persons	30.00
3 persons	38.00

The cost of each of the various items for which maximums have been established shall be set forth separately on the Record for Determining Assistance. Any exception to this rule must be explained in the narrative. Heating fuel shall be shown on line 13 and Lights, Water and Cooking Fuel shall be so identified and entered on line 14 and the 2 lines following:

Example: In a case where a recipient, living alone, pays rent of $32.50 for an apartment which includes heat, an adjustment in the amount will be necessary since the cost exceeds the combined maximum allowances for rent and heating fuel for a single person ($20 plus $9.50). $29.50 should be entered as a requirement on line 15, "Rent", and the narrative should explain the actual cost and the adjustment made to an amount consistent with public assistance allowances. It must also be *recorded* that the cost of heating fuel is included in the rental expense.

All income must be shown as available to meet requirements.

Example: A daughter contributes $25 to her mother, as payment on the rent of $30 monthly for the house in which she lives alone. It will be necessary to show $20 as a requirement in column (c) and $25 as a contribution in column (f) of the Record for Determining Assistance. If the daughter contributes $10, this amount shall be shown as income against the requirement of $20.

In cases where the recipient is residing in the home of relatives, unless total common household expenses are contributed, it will be necessary to show actual expenditures for common household items in Column I of the Record for Determining Assistance. The recipient's requirements for such items may not exceed his share of the maximum allowance for the particular item.

Example: The recipient lives in the home of his self-supporting son and daughter-in-law, who have 2 minor children. His son is buying his home and the total monthly shelter cost amounts to $52 per month. Since this is a 5-member household, the recipient's requirement for rent may not exceed one-fifth of the maximum allowance of $42.50 or $8.50. The recipient's *requirement* for rent is $8.50 and not one-fifth of $52, therefore, no contribution is shown. If shelter is contributed to the recipient, $8.50 shall be shown on the Record for Determining Assistance as a contribution from relatives.

The requirements in column (c) of the Record for Determining Assistance may not exceed maximums.

Exceptions: (1) *AB*—If the maximum allowance for shelter does not meet the requirement of the recipient of aid to the blind living alone, or of 2 or more recipients of aid to the blind living together, without a sighted person, other than minor dependent children, an additional amount, not to exceed 20 per cent of the maximum shelter expense, may be allowed as a requirement. (2) If the recipient has income from his living arrangement or property, and the maximum allowance, for 1 or more of these items, does not meet the actual expense, the actual expenditures or the recipient's share of the actual expenditures, depending on the household arrangement, rather than the maximums, shall be shown in column (c) of the Record for Determining Assistance, PA-2301-0. The total income or the recipient's share shall be entered in column (f), unless such income is less than the expense incurred in earning it in which instance an amount equal to such expense shall be entered.

The fuel or current used for heating, cooking or

lights often provides for refrigeration and the operation of other types of household equipment. The total expense may be considered a requirement provided it does not exceed the maximum for the specific item.

Heating Fuel

The actual cost of heating fuel shall be considered a requirement, provided it does not exceed the maximum allowance for this item.

If wood is used for fuel, the total cost of securing it shall be taken into consideration including the cost of purchasing the trees and cutting and hauling the wood. If wood or other fuel is secured at no cost, the value should be considered in computing the fuel requirement and offset as income in kind.

To assist in determining the cost of heating fuel, statements of purchases for the previous year should be checked and the quantity related to current costs. When information is not available through the recipient, the allowance should be related to the usual cost in the community, for recipients of public assistance with the same number of persons in the household and similar heating facilities. *The basis for the amount allowed in the assistance plan shall be recorded in the case record.*

Cooking Fuel

The actual cost of cooking fuel shall be considered a requirement, provided it does not exceed the maximum allowance.

To assist in determining the cost of cooking fuel, statements for previous months should be checked. When information is not available through the recipient, the allowance should be related to the usual cost in the community, for recipients of public assistance with the same number of persons in the household and similar cooking facilities. *The basis for the amount allowed in the assistance plan shall be recorded in the case record.*

Lights

The actual cost of the fuel or current by which lighting is furnished shall be considered a requirement, provided it does not exceed the maximum.

To assist in determining the cost of lights, statements for previous months should be checked. When information is not available through the recipient, the allowance should be related to the usual cost in the community, for recipients of public assistance with the same number of persons in the household. *The basis for the amount allowed in the assistance plan shall be recorded.*

Water

The actual cost of water shall be considered a requirement, provided it does not exceed the maximum.

To assist in determining the cost of water, statements for previous months should be checked. When such information is not available through the recipient, the allowance should be related to the usual cost in the community for recipients of public assistance with the same number of persons in the household. *The basis for the amount allowed in the assistance plan should be recorded.*

Shelter

Sleeping Room

The actual rental charge for a sleeping room shall be shown as a requirement, provided it does not exceed the maximum.

Examples: (1) A recipient, who eats his meals at a restaurant pays $16 per month for a sleeping room but must furnish his own heating fuel. It is established that the cost of coal amounts to approximately $4 per month. In this case the combined cost of fuel and rent does not exceed the maximum and should be considered a requirement.

(2) A recipient lives in his own home, but because of health reasons, takes his meals at a restaurant. In this type of situation the total allowance for household expenses, i.e., shelter, heating fuel, cooking fuel, lights, water, etc., may not exceed $22.

Rent

The actual rental cost shall be considered a requirement, if such amount does not exceed the maximum allowance for this item.

For the recipient who rents

1. separate living quarters in a home owned and occupied by a responsible relative,

2. an apartment or housekeeping room(s) in a home or building owned by a responsible relative, or

3. a house owned by a responsible relative,

the property expense, on the basis of the number of rooms occupied by the recipient in relation to the total or the actual charge for rent, whichever is the lesser, shall be considered in the rental requirement in the assistance plan, provided such amount is not in excess of the maximum allowance.

Exception: The actual rental charge, unless in excess of the maximum, may be considered a requirement, if the worker established that (1) the income of the responsible relative, as determined on the basis of the standard contribution chart, and recorded in the case history, is less than the exemption allowed by the Iowa State Income Tax Division in filing income tax reports, without the rent paid by the recipient, and (2) the living quarters occupied by the recipient have previously been rented on a commercial basis by the relative to someone other than the recipient.

When the recipient resides in a farm home or a separate house located on the farm or lot, owned or rented by a responsible relative, the allowance for rent shall be based upon the rental value of the house, provided it does not exceed the maximum. In determining the rental value of the house, consideration should be given to the general condition and rental charge for similar homes in the vicinity, keeping in mind that such charge, however, would generally be less for a farm home than one located in a town.

The amount of rent should be verified when possible from sources available through the recipient. If such evidence is not available, information should be obtained from the landlord.

Ownership

Home ownership takes into consideration property in which the family is living and has an interest. They may have full and clear title to the property, they may have full title against which there is an encumbrance, may be purchasing on con-

tract, or have life estate or only partial interest. In any instance, the yearly requirement for home ownership and use of the property may include the following items of expense which should be prorated over 12 months to compute the monthly requirement. (Such amount may not exceed the maximum.)

Upkeep—8 per cent of assessed value. In the case of a movable house the current market value shall be established and 60 per cent of such amount used in determining the allowance for upkeep unless the current market value is less than $100, in which instance $100 shall be used as a basis in determining the allowance for upkeep.

Fire Insurance—Yearly rate as paid provided property is not insured in excess of its value.

Amortization and Interest—Not to exceed a yearly total of 10 per cent of the *face* of the mortgage or purchase contract if the mortgage or contract agreement demands regular payments on the principal, or

Interest Only—Not to exceed 6 per cent if the mortgage calls only for regular payments of interest and an extended time for payment of principal is given.

Taxes—All persons receiving public assistance for an extended period of time except the recipient of old-age assistance whose taxes are automatically suspended and unless prevented by a mortgage holder, may each year make application for the suspension of their taxes. Even though taxes are suspended, application should be made for homestead exemption.

OAA—Net taxes should be included only when, (1) payment is required under terms of a mortgage, (2) the holder of a life estate is compelled to pay the tax or lose his interest, or (3) the applicant has a partial interest in the property, taxes are not suspended and he has an agreement with the other titleholder to pay all or a portion of the tax.

AB—ADC—Net taxes should be included as a requirement when they have not been suspended under 427.8 of the 1946 Code of Iowa.

Special Taxes—The yearly portion of the special assessment should be determined. Most counties charge 1/10 of the original assessment per year thus arranging for the tax to be paid in 10 years.

Board and Room

OAA and AB

Many individuals are not members of a family group and arrange to live on a board and room basis rather than live alone or share expenses with a household group.

1. *Commercial Basis*

If board and room is secured from strangers where the individual must pay for services as well as tangible goods, the standard requirements must take into consideration the service charges or profit due the landlord who keeps the boarder and roomer on a profit basis.

The actual cost of board and room shall be shown as a requirement in the assistance plan, provided it does not exceed the standard as set forth below. Upward deviations from the standard may be made when there are special needs as defined below.

Monthly Cost of Room and Three Meals

Per person	$45.00

Modification for Special Needs

An additional amount, not to exceed 10 per cent of the standard, i.e., $4.50, may be added to the actual cost (provided such cost does not exceed the standard) for the blind person, convalescent patient or other person who requires some special service. (For the individual receiving nursing care together with board and room, the standards for nursing care shall apply.)

2. *Living in the Home of Relatives*

It should not be necessary to pay for the services of parents or children, and often other relatives and friends are willing to share their homes without charging for services.

When an individual lives with a responsible relative (child or parent) his *prorated share of the household expenses*, but not in excess of established maximums, plus the cost of food, shall be shown as a requirement in column (c) of the Record for Determining Assistance. If the charge, made by relatives for board and room, is in a lesser amount, the difference shall be shown as income in kind.

ADC

A standard for board and room has not been established since children to be eligible for aid to dependent children must be living with relatives and such payments would not be made on a commercial basis. When children are living with relatives, other than parents, the plan should take into consideration the past arrangements the relative had for the care of the child as well as the relative's willingness to provide financial support.

The welfare worker will need to work closely with the relative in planning for the child. If only the personal needs of the child are shown as requirements in the assistance plan, it will not be necessary to determine the common household expenses of relatives with whom he is living.

The relative of the dependent child, although interested in his welfare, may hesitate to offer or provide a home for him if by so doing he jeopardizes his own or his family's security, or is required to use those resources which may be obligated for requirements over and above those required for every day living expenses.

Many relatives have accepted full responsibility for board and room but have not been willing to assume financial responsibility for clothing, school requirements and other personal expenses. If it is necessary for board and room payments to be made to a relative, the actual cost shall be shown as a requirement, except that such amount shall not exceed the child's share of the household expenses prorated among the total number of persons in the household plus food.

Household Insurance

The cost of fire insurance on household goods may be included provided the coverage is not greater than the actual value of the household goods. The average household insurance policy is written for a 3- or 5-year period. The length of the policy should be checked and the average monthly rate determined.

Life Insurance

While the self-supporting family should be encouraged to set aside a certain amount of its income

for savings, such advice cannot logically be given to a dependent family or individual. Savings should not be made at the expense of physical necessities of life. Dependency would indicate that the family did not have sufficient income to meet physical necessities. A public agency should not use assistance funds allocated to it by the public for the purpose of enabling a dependent family to save. However, where members of the family, prior to the date of application, have life insurance policies carried under whole life plans where payments continue to age 65 or later in life the cost of premiums, but not dues, should be included where the face value of an adult's policy does not exceed $500 or the face value of a child's policy does not exceed $200. If the recipient's insurance program does not conform with these recognized needs and an adjustment is not desired, an allowance for insurance expenses shall not be included as a requirement in the assistance plan. Facts and verifications of all insurance policies carried on the life of recipients of public assistance should be made a part of the case record.

Note: 1. Premiums on a policy in excess of $500 may be included as a requirement of the eligible group for aid to dependent children, if the parent, as one of the eligible group, wishes to retain a reasonable amount of whole life insurance as described on the preceding page. A reasonable amount of insurance for a parent to retain would depend upon the age and health of such person, age of the dependent children, type of policy and other factors which affect the amount of financial protection needed by the family and availability of such protection from the insurance carried in proportion to the premiums paid for the protection.

2. In computing an assistance plan for a family applying for general relief for only a temporary period, the welfare worker may find it advisable to include the premium payments on a policy with a face value in excess of $500 if such policy has been previously in force and the insured has dependents.

Death Benefit Contracts

The expense involved in maintaining a death benefit contract shall not be considered as a requirement of the individual. Since benefits are dependent upon the number of active members at the time of the insured's death, there is no assurance that such a contract will provide for burial expense.

Accident and Health Insurance

The expense involved in maintaining an accident or health insurance policy shall not be considered a requirement of the individual. Such policy could not be considered essential to the welfare of the individual and is not an assured resource for burial expense.

Transportation

The actual cost of transportation, if consistent with public assistance standards, should be included as a requirement in the assistance plan, if necessary in connection with employment, provided the net income exceeds the cost of this item. In the aid to the blind program an allowance for transportation may be included as a requirement in the assistance plan, which will permit the recipient to go to market and attend church once a week, as well as make one trip per month to visit friends or relatives within the community, and participate in some recreation. Transportation to reach markets, church, etc., in another community *is not* a requirement if such facilities are available within the local community.

Note: In completing the assistance plan for the blind person, it may be necessary to take into consideration the cost of transportation for another individual to guide the blind person if he cannot make arrangements with the transportation company to permit free transportation for a guide.

Education

Every child attending school requires an allowance with which to purchase school supplies and other miscellaneous requirements. The amount set forth in the table below should be shown as a requirement in the assistance plan. The standard amount may be increased only when there are special needs as defined under Modifications for Special Needs.

Monthly Cost for Education

Grade school children	$ .25
Junior and senior high school students	.50

Modifications for Special Needs

Books—If books are not provided by the school, the actual rental expense or purchase cost may be added to the standard allowance.

Specific Requirements—The expense of locker and laboratory fees, gym clothes, etc., as well as requirements incidental to graduation other than clothing may be allowed in addition to the standard.

Transportation—The cost of transportation if necessary to school attendance and if it is not provided by the school authorities may be allowed in addition to the standard. (This expense should be included as a part of the expense for Education and shown in Item 22 of the Record for Determining Assistance.)

Tuition—The cost of tuition, if necessary to school attendance, may be allowed in addition to the standard.

Health

(For procedures in establishing health requirements, see Chapter 11, "Health Services", and Public Assistance Circular Letter No. 84.)

Medical Care

Types of medical services available and policies and procedures relating to the inclusion of such expense in the assistance grant vary among the categorical programs. In all three programs the term "doctor" refers to a physician, osteopath or chiropractor. No state-wide fee schedule has been established.

OAA—An allowance to meet medical expense, for chronic illness and drugs, is included in the monthly grant on a pre-payment basis. The amount is determined from the Medical Report which is based on the county indigent fee schedule and submitted by the attending doctor. The allowance included in the grant of assistance for services and drugs may not exceed a maximum of $4.00. (See VI-11-1 for procedure in establishing need.)

ADC—Authorized medical expense is included quarterly in the assistance grant on a post payment

basis after the service has been rendered and approved by the County Medical Committee. No provision is made for payment of hospitalization or surgery. The fee schedule used in making payment for medical services to indigent patients and the simplest remedies compatible with effective treatment shall serve as a basis for determining medical charges. (See Public Assistance Circular Letter No. 84, "Provision for Medical Care and Drugs to Recipients of Aid to the Blind and Aid to Dependent Children on a Post Payment Basis".)

AB—Same as aid to dependent children.

General Relief—Each county is responsible for formulating its own plan for authorization and payment of medical care for persons who are receiving general relief or found to be in need of such assistance.

Nursing Services

The cost of nursing care for a chronic condition may be considered a requirement of the recipient when the need has been established by a doctor, whether provided in a hospital, nursing home or the recipient's own home. A fracture is not considered a chronic condition unless 90 days have elapsed since the date of the injury. (See VI-11 for procedure in establishing need.)

The cost of care should be related to the condition of the recipient and the amount and kind of care required. For the convenience of county welfare workers the care required by recipients in nursing homes has been classified into three groups for which standard costs have been established.

Group I.....$50—$60

Bedfast, chairfast or ambulatory patients who require supervision and the services of another person because of a physical or mental condition.

Group II.....$60—$75

Patients requiring regular bedside care such as those needing some night as well as day care and usually bedfast all or part of time.

Group III.....$75—$90

Patients requiring an unusual amount of highly individualized or continuous bedside care and personal services.

The minimum amount in the range should be allowed for the average patient. However, when there is more care required for a particular recipient than others classified in the same group, an additional amount may be allowed not to exceed the maximum shown for the group. In any instance where an amount in excess of the minimum is recommended an explanation should be provided. In no instance may an amount in excess of the maximum be considered as a requirement in the assistance plan. If the actual cost is less than the minimum amount shown for the group, such amount should be considered the requirement.

Note: In unusual cases where nursing care cannot be provided for the maximum rate for the group, the county may supplement the additional cost of such care from general relief funds. In such instances the actual cost of nursing care shall be shown as a requirement on the Record for Determining Assistance in column (b), the maximum for the group in column (c) and the amount supplemented by the county entered in Section V as "General Relief".

If the recipient is cared for in his own home, the total requirements should not exceed $90 exclusive of personal requirements of the recipient, other than food.

If a member of the family or other relative provides such services, who would otherwise have remunerative employment, or has been required to sacrifice remunerative employment, and has no other means of support, the expenses of such person, at assistance standards, may be included as requirements of the recipient. The cost in such an arrangement, however, shall not be in excess of the maximum allowance of $90 per month, exclusive of the personal requirements of the recipient other than food. The relative's expenses should be entered in column (c) on the Record for Determining Assistance as part of the requirements of the eligible individual or group unless the total requirements, exclusive of the personal expenses of the recipient, exceed $90. In such instances, the relative's expenses should be included in column (b) of the Record for Determining Assistance as part of the requirements of the eligible individual or group and $90 in column (c), together with the personal requirements of the recipient. The amount supplemented by the county shall be entered in Section V as "General Relief".

When the need for care because of a chronic condition of an old-age assistance recipient, aid to the blind or aid to dependent children recipient has been established by a doctor, and such care is provided in a hospital, an allowance, not to exceed $90 per month, may be included in determining the amount of the grant. If the recipient is hospitalized because of an acute illness, the cost may not be considered as a requirement in the assistance plan. (See VI-11 for procedure in establishing need.)

Note: In unusual cases where hospitalization for a chronic condition cannot be provided for $90 per month, the county may supplement the additional cost of such care from general relief funds. In such instances the actual cost of hospitalization shall be shown as a requirement on the Record for Determining Assistance in column (b), $90 in column (c) and the amount supplemented by the county entered in Section V as "General Relief".

Medical Appliances

Medical appliances include eyeglasses, abdominal truss, hearing aid, artificial eye, artificial limbs, elastic stockings, etc. Such appliances or aids may be considered as essential requirements only when prescribed by a doctor as necessary to improve the health of a person, provide physical security to him and his associates or rehabilitate him for employment. Maximum allowances have been established for the maintenance of hearing aids and the initial cost of certain appliances. For all other medical appliances the most reasonable cost, including any necessary examination, should be determined and information regarding such determination recorded in the case record.

An allowance for glasses should not be considered a requirement unless needed to improve a specific physical condition of the individual, prevent blindness or are essential to his employment. The allowance for frames, lenses and examination should not exceed $10 or if bifocals $15. The allowance for a truss or abdominal support may not exceed $10. The allowance for a hearing aid may not ex-

ceed $75 and not more than $2 per month may be included as a requirement in the assistance plan for maintenance of a hearing aid. The allowance for an artificial limb may not exceed $175 and not more than $30 may be considered as a requirement in the assistance plan for an artificial eye. (See VI-11 for procedure in establishing need.)

Special Examinations

Most physical or mental examinations are a part of general medical care. However, because of certain eligibility requirements for aid to the blind and aid to dependent children programs, provision is made for special examinations for a parent who is incapacitated and for the applicant for blind assistance or remedial care to determine his degree of vision. (See VI-11) When other arrangements are not available the cost of transportation as well as necessary expense for meals and lodging, when provided by the welfare worker, is an allowable administrative charge and may be shown on the Travel Expense Claim, AA-2201-0.

Dental

Allowances for dental care are limited to the following (1) dentures, (2) extractions, and (3) fillings. (See VI-11)

Extractions, per tooth	$ 1.00
Lower or upper denture	20.00
Full denture	40.00
Fillings, per tooth	3.00

If dentures cannot be secured within a given community or area for these fees and no other arrangements can be made, an additional amount may be allowed. In no instance, however, may an amount in excess of $65 for full dentures be included in the assistance plan. A statement from the dentist is required to establish the need and advisability of providing dentures.

Remedial Eye Care

Provision is made for treatment to restore vision or prevent blindness through the remedial program. Cost standards have not been established because of the wide range in the type of service required. (See VI-11)

Personal Services

Personal services are those directly related to the physical needs of the recipient. An allowance for such services, consistent with public assistance standards, may be included as a requirement in the assistance plan, only when necessary because of the physical or mental condition of the individual and there are no relatives to provide them. Housekeeping service is considered personal service if it is established that the recipient is unable to perform the ordinary household tasks necessary to daily living. No allowance may be made for those services only indirectly related to the individual's welfare, such as yard work, snow shovelling, errands and seasonal or irregular house cleaning.

The majority of recipients will not have expense for this type of service. In all instances where such an allowance is recommended the name of the person providing the service and the basis on which the need and the amount allowed as a requirement is established, shall be recorded in the case record. If a relative, who provides the service, would otherwise have remunerative employment, or has been required to sacrifice remunerative employment in order to provide care or service for an individual or family, who would otherwise be required to hire help, her living expenses may be considered a requirement of the family or individual, provided she has *no other means of support.*

Laundry

An allowance for laundry may be included as a requirement in the assistance plan when:

1. The recipient is physically or mentally incapacitated and there are no relatives to provide this service.
2. The recipient has full time employment.

The standard as set forth in the table that follows shall be shown as a requirement in the assistance plan. The standard amount may be increased only when there are special needs as defined below.

Monthly Cost of Laundry

1 member family	$2.00
2 member family	3.00
3- 4 member family	4.00
5- 6 member family	5.00
7- 8 member family	6.00
9-10 member family	7.00
11-12 member family	8.00

Modification for Special Needs

The actual cost of laundry, if reasonable, may be shown as a requirement in the assistance plan for the individual who has employment on a full time basis.

Guide Service

The actual cost of guide service, if required by the recipient of aid to the blind, may be included as a requirement in the assistance plan, when members of the recipient's family or relatives are unable to provide it.

Ice

During the summer months, the use of ice is a measure of economy unless the family has a very cool cellar, well or cave where foodstuffs can be kept. The use of ice permits larger quantity buying and allows the family to utilize any left over food for the next meal. When there are small children or invalids in the family, some means of refrigeration is especially important to provide necessary care of milk. During the winter months, foodstuffs should be preserved by use of a window box or cellar instead of buying ice or using an electric refrigerator. The cost of ice used during the 4 summer months, should be prorated over a 12-month period, unless the grant is to be revised regularly on the basis of current needs. Studies made by Des Moines ice companies show that the average ice consumption during the 4 summer months is 30 pounds per day. A study of the cost of ice in other parts of the state has not been made. To compute the maximum cost requirements, the welfare worker, therefore, should determine the prevailing cost of ice in the community and multiply such cost by the consumption standard of 30 pounds per day for a period not to exceed 4 months.

Telephone

An allowance for a telephone should be included as a requirement in the assistance plan when net

income, to a family or individual, is partially dependent upon available telephone service and exceeds the allowance for this item, or when it is essential for the protection of the recipient of aid to the blind. The allowance for this item may not exceed the cost of the least expensive type of telephone service in the community.

Summary of Income and Resources

Consideration of All Income and Resources

Public assistance is intended to supplement rather than replace continuing income and resources. The lack of income or resources to meet requirements, therefore, becomes the determining factor in establishing need. Income and resources whether in cash or in kind should be considered in establishing that need exists and in determining the amount of assistance required.

Acceptable principles of public welfare administration take into consideration only the income and resources which actually exist or are available to the dependent child or the individual.

To be regarded as available, the income or resources should be on hand or forthcoming for use when needed. Thus ownership of real or personal property that is already meeting one or more requirements or supplying a source of income for the family or individual is not necessarily available for a conversion into cash. Consequently, income and resources should be considered from the standpoint of their conservation and maximum use in the interest of the welfare of the family or applicant.

In all assistance programs, resources such as real and personal property and income from earnings, members of the family, business enterprises, relatives, pensions, compensations, annuities, alimony, trust funds and contributions should be taken into consideration in determining the applicant's and dependent child's need for assistance. Because of legislation and administrative rule, treatment of these resources may vary according to the assistance program. The standards for each type of resource and income together with an explanation of their adaptation to specific programs is given in the following pages.

Property Ownership

Real Property

Property used by the family as a homestead should be conserved for this use unless its value is such that it is not in keeping with other standards of the family and liquidation would make it possible to purchase a less expensive home and use the balance of the proceeds for family maintenance.

Real property, other than the homestead, is a resource to the family which should be liquidated unless due to particular circumstances of the family, the conservation of such property would result in a greater economy and resource to the family than would immediate liquidation. In general, public assistance funds should not be used to increase equity in real estate for a dependent child or family nor should real estate be conserved for future use at a time when the family is unable to meet its living expenses without the liquidation of such resource.

Note: The applicant for old-age assistance is not required to liquidate property unless the assessed value exceeds the statutory limitation, but if real property other than the homestead does not produce a substantial income, he should be encouraged to sell the property and use the proceeds for living expenses rather than retain the resource at a loss and become dependent upon public assistance for maintenance.

Verification

The assessed valuation of property, the amount of recorded liens and the description of property owned by a family or applicant can be verified at the county courthouse in the county in which such applicant or family own property. For the old-age or aid to the blind applicant and the dependent child or his parents, the information should be entered on the Real Property Appendix, Form PA-2204-0. The records of the county in which the family live should be checked and the welfare worker should question the applicant regarding possible ownership of property outside the county in order to determine whether or not the records of another county or state should be checked.

To secure information regarding property outside of the state of Iowa and to compute the assessed value on the same ratio as Iowa assessments, the welfare worker should write to the county officials in the state where the property is located to determine the status of the property and how the assessed value in that county relates to the actual value. Iowa property is assessed at 60 per cent of the actual value. Out-of-state property should be placed on the same ratio in order to determine the effect of this resource on the individual's eligibility and need for assistance.

Personal Property

Personal property usually is in the form of cash on hand, in banks, or in postal savings, life insurance, interest in an estate, household goods, heirlooms, business or farm equipment, automobile, livestock, stocks, bonds, mortgages, contracts, notes, etc. Any personal property is an available resource if it can be liquidated into cash or if in its original form it can be utilized to meet some requirements of the family.

Note: Movable houses, although legally classed as personal property, should be considered in the same category as real estate if the property is used by the applicant as a homestead.

Verification

At the time of application, the family or individual should give all information regarding personal property holdings and should grant permission to the welfare worker by signing Form PA-2206, Consent and Authority to Examine Records, to check with banks, post offices, investment companies, etc., to secure necessary data regarding his personal property. Facts regarding any insurance carried by the applicant for old-age assistance or aid to the blind or the dependent child or his family members should be secured from the home office of the company with which insurance is now or in the past has been carried. Form PA-2106-0, Insurance Report, is available for the welfare worker to use in securing the required information from the home office.

Limitations on Life Insurance

Like other personal property, the present value of the insurance policy is its cash value. Cash value can be secured on all life insurance policies written on a legal reserve plan which have been kept in force for a specified period of time.

If a policy is written on an assessment plan, it has no present cash value or other nonforfeiture feature, even though it may be carried in a company now operating on a legal reserve plan.

Policies still in effect on the assessment plan do not have these nonforfeiture features; however, the policies issued after a company went on the legal reserve plan show that the policy has the regular nonforfeiture features, such as present cash value, a reduced paid-up value, or an extended term value.

In addition to the present value of policies, there is the assurance in all legal reserve policies that they will at date of maturity, according to the type of policy, have value in the amount of the face of the policy plus accumulated dividends minus any indebtedness. Due to this assured future value, it is possible to maintain different standards for insurance than other personal property holdings.

Insurance is usually carried for the purpose of protection against emergencies either during a life time or at the death of the insured. Often relatives pay the premiums on insurance for the assurance that there will be a resource available to meet the expenses of the insured when such need arises. The cash value of insurance is payable to the insured unless assigned or in some other manner actually transferred on the records of the insurance company to the premium payer or other named person. Therefore, insurance should be considered a resource to the insured and not to the premium payer.

Specific Requirements

OAA

Real Property

Limitations—Statutory requirements limit the assessed value, less recorded liens, of all real property owned by a single individual applying for old-age assistance to $2000. When the applicant is married and not legally separated from spouse, the assessed value of their combined property, less recorded liens, shall not exceed $3000. If the property owned by the applicant or his spouse exceeds this value, it is considered as an available resource which should be liquidated and the proceeds used for family maintenance. If the property consists of only one house which is the family homestead, part of the proceeds from the sale could be used for the purchase of a less valuable property so they will have the security of home ownership and still have a balance for living expenses.

Liquidation—The proceeds from the sale of real property are a resource which should be available for maintenance of the family. When real property is sold before an individual applies for assistance, the total proceeds shall be exhausted for living expenses or other reasonable expenditures before need for assistance is established.

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 and assistance granted.

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, PA-2210-1, 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 per cent of the net value of the property, *at the time of transfer*, times the life expectancy of the individual. See Mortality Table.) 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.

Examples: 1. If the real property sold was 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. If the real property sold was 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 at Item 13. The release of lien may be granted by the state department upon the recommendation of the county Board of Social Welfare.

When the recipient uses the proceeds from the sale of the property to reimburse the state department for assistance issued, and there is a remaining balance after the lien has been paid, the balance shall be available for living expenses of the recipient and spouse and they shall not be granted assistance until the proceeds are exhausted.

Note: When an individual has been canceled from old-age assistance because of available proceeds from the sale of real property and he has no other means of support, he should reapply in sufficient time so that his resources will not be entirely depleted before assistance can be approved.

Personal Property

Limitations

The applicant or recipient who is single may retain personal property, disregarding household furnishings, with a value of not to exceed $300. The individual who is married and not legally separated from his spouse may have a total of $450 including personal property owned by his spouse. By permitting applicants and recipients to retain this

MORTALITY TABLE*

Age	Average Future Lifetime	Age	Average Future Lifetime	Age	Average Future Lifetime
50	21.37	67	10.48	84	3.91
51	20.64	68	9.97	85	3.66
52	19.91	69	9.47		
53	19.19	70	8.99	86	3.42
54	18.48			87	3.19
55	17.78	71	8.52	88	2.98
		72	8.08	89	2.77
56	17.10	73	7.64	90	2.58
57	16.43	74	7.23		
58	15.77	75	6.82	91	2.39
59	15.13			92	2.21
60	14.50	76	6.44	93	2.03
		77	6.07	94	1.84
61	13.88	78	5.72	95	1.63
62	13.27	79	5.38		
63	12.69	80	5.06	96	1.37
64	12.11			97	1.08
65	11.55	81	4.75	98	.78
		82	4.46	99	.50
66	11.01	83	4.18		

amount of property, it provides them greater security in that they may have a means of meeting emergency expenses, or may arrange for funeral expenses and thus be assured of the type of burial they desire.

The value of personal property shall be the cash or loan value available on such property. If the value of personal property is in excess of the limitations, the applicant should be required to liquidate the property and use the proceeds that are in excess of personal property limitations for living expenses before he establishes need for public assistance.

If a recipient uses excess personalty or earnings to purchase real estate, other than a homestead, he is not eligible for assistance. The recipient may, with the approval of the state department, use such personal property accruing to him to reduce a mortgage on real estate provided such real estate is the homestead of the recipient.

Life Insurance

Paid-Up Insurance—The monthly requirements of an applicant for old-age assistance will not be affected by the ownership of paid-up insurance. When the cash value of the paid-up insurance plus other personal property holdings, however, is in excess of personal property limitations, the applicant has a resource which disqualifies him for assistance unless an adjustment is made.

Premium-Paying Policies—The cost of premium payments on a large insurance program, regardless of whether the applicant for old-age assistance or relative pays the premium, would require the use of income which should usually be available for general living expenses. To provide the available income for living expenses rather than increase a resource or savings plan, the applicant and relatives should attempt to make a plan whereby the amount previously used for large premium payments may be diverted to meet general living expenses of the individual.

*Commissioners Standard Ordinary—1941.

Refusal of the applicant for or recipient of old-age assistance to adjust a premium-paying policy, which has a face value in excess of $500, will not cause ineligibility unless the cash value plus other personal property holdings is in excess of personal property limitations.

When an applicant is insured in a *group policy issued during his employment* and the employer is continuing to pay the premiums after termination of employment, the insured has little jurisdiction over the continuance of the insurance coverage. This type of policy, in most instances, has no cash value, no nonforfeiture value is available if premiums are discontinued, and the premium payments are usually small. Because of these factors, it does not seem wise to generally suggest an adjustment in the policy, however, there may be a few cases where the advisability of an adjustment is indicated. All facts regarding the policy, i.e., amount of premiums, face value, premium payer, beneficiary, etc., and the recommendation of the county department as to retaining such insurance in its present status should be included in the narrative report.

Assignment

Legal and administrative provisions have been made for the state Department of Social Welfare to accept assignment of certain types of personal property if the value of the property exceeds personal property limitations which an individual may retain while receiving old-age assistance. This provision was made with the intent of preventing a hardship upon the applicant who would otherwise be ineligible for assistance.

Insurance

Assignment to State Department by Applicant or Recipient—An applicant for or recipient of old-age assistance may request the state department to accept at its discretion the assignment of an insurance policy which is written on a legal reserve plan when *it is impossible to make an adjustment.*

The Department may pay, from the revolving fund, the premiums on a policy which is assigned provided the Department will suffer no loss by the acceptance of such assignment and payment of premiums. The amount of premium payments to be made by the department on the basis of life expectancy of the individual, plus burial expenses of not to exceed $300, should not exceed the value of the policy.

In assigning to the Department of Social Welfare insurance which has excessive cash value, the insured may request the department to recognize as a prior claim an equitable interest which a relative or nonrelative can establish in the policy. The interest of the premium payer, if verified by the insurance company, will be recognized if there has been a previous understanding with the insured that the premium payer was to be reimbursed from the proceeds of the policy, or an agreement that the proceeds of the policy would be used to repay some debt for which the insured is obligated. Even though the claim of the premium payer equals the face value of the policy, assignment of the policy to the Department of Social Welfare is necessary as long as the cash value of the policy is available to the insured and would render him ineligible if not assigned. (See exception below.)

Assignment to Premium Payer by an Applicant—The assignment of insurance, with excessive cash value, *by an applicant* for old-age assistance to a relative or other person may be approved when it is established that premiums equal to or in excess of the *face value* of the policy, or an amount which together with the cost of burial will equal or exceed the face value of the policy, have been paid and it has been determined that such payments were in the form of an investment rather than a contribution to the applicant. (See Definition of Applicant, V-1.)

Notes, Bonds, Interest in Estates and Other Securities

Any personal property, other than insurance, owned by an applicant for or recipient of old-age assistance may be assigned to the Department of Social Welfare only when the security cannot be liquidated at the present time, but has future potential value in excess of personal property limitations or when the personal property consists of an unrecorded purchase contract for real property.

Except when assigning an unrecorded purchase contract, the applicant or recipient may (1) request the department to accept assignment of only that portion of the property which will reduce the unassigned property to within eligibility requirements, or (2) request the department to accept assignment of the total assets with an agreement that the department shall refund to the recipient, if he is living at time of liquidation, such portion of the proceeds which, when added to other personal property assets on hand at the time of assignment, is not in excess of personal property limitations and does not, together with other personal property holdings at time of liquidation, exceed such limitations.

Liquidation

When proceeds from liquidation of personal property together with other personal property owned by the applicant or applicant and spouse do not exceed the personal property limitations he may retain the proceeds to meet emergency expenses and make provisions for his funeral if he has no other resources to meet this need.

If the proceeds exceed the limitations, he is not eligible for assistance until the amount in excess of the maximum exemption has been used for living expenses, other reasonable expenditures or remitted to the state department.

If personal property was exempted at the time assistance was granted because the total value did not exceed the maximum limitations and such property is later liquidated, the proceeds from liquidation even though received in monthly payments shall be exempt from use for general living expenses provided such proceeds plus other personal property holdings do not at the time of liquidation or in the future exceed the maximum limitation. If the proceeds of liquidation make available to the recipient a total personal property ownership of more than the maximum limitations, the excess should be available to meet general living expenses.

The excess proceeds shall not be used to purchase real estate other than a homestead. If the individual is in danger of losing his homestead because of an encumbrance, special permission may be requested *from the state department* to use the proceeds for payment on the encumbrance.

Liquidation of Property Assigned to Department of Social Welfare

Insurance

As beneficiary or assignee, the Department of Social Welfare will receive the proceeds from the insurance upon the death of the insured. The department will distribute the proceeds of the insurance in the following order:

1. Reimburse the revolving fund of the Department of Social Welfare for premiums or other costs incidental to the assignment which were paid from the fund.
2. Release to a beneficiary, whose prior claim was recognized at time of assignment, his equitable interest in the policy.
3. Release up to $300 to defray funeral and burial costs when provision for such was made in the assignment.
4. Reimburse the Department of Social Welfare for assistance issued to the recipient.
5. Release to the insured's estate any balance remaining.

Notes, Bonds, Interest in Estates and Other Assigned Securities

Assigned property shall be held in trust in the state Department of Social Welfare until liquidated. The county welfare worker should check periodically to determine whether the property can be liquidated and so notify the state department. A check should be made when a reinvestigation of continued need is completed and any other time it is deemed advisable. Upon approval of the recipient, the property will be liquidated at such time as it has a market value.

If the assigned property is liquidated during the lifetime of the recipient, the state department shall first be reimbursed for any expense assumed in protecting the value of the property. From the balance, the department will (1) refund to the recipient upon county recommendation the difference between the amount of personal property retained by the recipient at time of assignment and the maximum personal property limitations, provided such amount does not at the time of the refund furnish the recipient with total personal property with a value in excess of statutory requirements; (2) reimburse the Department of Social Welfare for assistance issued; and (3) any remaining balance shall be refunded to the recipient, thus furnishing him with resources to support himself.

If the assigned property is not liquidated or the refund warrant is not issued until after the death of the recipient, the proceeds will be used (1) to reimburse the Department of Social Welfare for any payments made in protecting the value of the property, (2) to reimburse a person or persons who have established an equitable interest in such property and such interest was acknowledged at the time assignment was made, (3) to reimburse the Department of Social Welfare for assistance paid, and (4) any balance remaining shall be released to the estate or the heirs of the recipient.

AB

Real and Personal Property

Limitations

The value of property owned by the recipient of blind assistance, his spouse and dependent chil-

dren is limited by administrative policy. The homestead, household goods and heirlooms are exempted. Cash surrender value of life insurance for the aid to the blind recipient and his spouse, not to exceed a total of $500, is also exempted. A reserve of other property, real and/or personal, by the recipient and his dependents is also permitted, provided the net value does not exceed $500 for the aid to the blind recipient plus $200 for his spouse and each dependent child.

The net market value of real and personal property, other than the allowed exemptions, shall be used as a basis in determining the total value of the property. When the net market value of property is less than the amount exempted, but represents a type of property subject to fluctuations in value, it is the responsibility of the welfare worker to make periodic checks as often as may be necessary to determine continuing eligibility.

Life Insurance

When an applicant for blind assistance has insurance, particular attention should be given to the possibility of a blind disability clause. Benefits or termination of premium payments outlined in blind disability clauses in policies vary with the insurance companies so the policy of each aid to the blind applicant, who is not receiving disability benefits at the time of application, should be studied carefully to determine whether or not such a resource may be available to him.

Paid-up Insurance—As in the old-age assistance program, the monthly requirements of the aid to the blind applicant will not be affected by the ownership of paid-up insurance since no cost will be entailed in continuing to carry such policies. The applicant's attention should, however, be called to the fact that he does have a resource in such instance which he might be able to use as a security to obtain funds for living expenses rather than depend upon public assistance.

Premium-paying Policies—Assistance funds should not be used to pay insurance premiums on large policies. If the applicant, his relative or friend has income with which to pay large premiums on the applicant's insurance, such money should be used for his support rather than to build a savings plan for him or his heirs.

Assignment

No provision is made in the aid to the blind program for assignment of property to the state department by the applicant or recipient.

Liquidation

If resources exceed limitations the recipient is not eligible for aid to the blind until the amount in excess of limitations is expended, at a reasonable rate, for living expenses, unless used to purchase a homestead or reduce a mortgage on a homestead. When a recipient sells his home the proceeds shall be considered as a part of his total resources in determining continued eligibility, unless immediately used for the purchase of another home.

ADC

Real and Personal Property

Limitations

The value of property owned by members of the eligible group receiving aid to dependent children is limited by administrative policy. The homestead, household goods and heirlooms are exempted. Cash surrender value of life insurance for either or both parents, not to exceed a total of $500, is also exempted. A reserve of other property, real and/or personal, by the eligible group is permitted, provided the net value does not exceed $500 for the first person in the eligible group plus $200 for each additional person in the eligible group. The policy does not apply to property owned by an applicant or recipient, who is other than a parent, and not a member of the eligible group.

The net market value of real and personal property (other than the allowed exemption for the home) shall be used as a basis in determining the total value of property. When the net market value of property, owned by the eligible group, is less than the amount exempted, but represents a type of property subject to fluctuations in value, it is the responsibility of the welfare worker to make periodic checks as often as may be necessary to determine continuing eligibility.

If resources of the eligible group exceed limitations, the family is not eligible for aid to dependent children until the amount in excess of limitations is expended, at a reasonable rate, for living expenses, unless used to purchase a homestead or reduce a mortgage on a homestead. When a recipient sells his home the proceeds shall be considered as a part of his total resources in determining continued eligibility, unless immediately used for the purchase of another home.

Life Insurance—Same as aid to the blind. However, it is advisable for the welfare worker to assist the applicant, who is the parent, in adjusting his insurance program so that members of the family who are insured will have protection, keeping in mind the possibility of adjusting the insurance to bring about the lowest possible premium consistent with maintaining insurance values already established if they are in a reasonable amount.

Assignment

No provision is made in the aid to dependent children program for the assignment of property to the state Department of Social Welfare.

Liquidation

When proceeds from the sale of property, together with other nonexempted resources, owned by the applicant or eligible children exceed the property limitations, the family is ineligible to receive assistance until the amount in excess of the maximum exemption has been expended, at a reasonable rate, to meet living expenses unless used to purchase a homestead, or reduce the mortgage on a homestead.

General Relief

Real Property

Limitations

There is no definite property limitation, however, all property other than the family homestead should generally be liquidated, if possible, and the proceeds used for family living expenses before granting relief for an extended period of time.

Liquidation

The proceeds from the sale of real property, as well as other available monies, is a resource which in part should be drawn upon for the family's living

expenses. To prevent further dependency, most families should be encouraged to retain small amounts of such resources rather than deprive them of any relief until all resources are exhausted. The extent to which such resources, however, are depleted before relief is issued will depend entirely upon the individual circumstances in the case.

Personal Property

Limitations

There is no specific limitation on the amount of personal property which may be owned by a family applying for and receiving general relief. When personal property is used to meet some family requirement, or is producing a reasonable profit, it should usually be retained by the family. Other property may be liquidated and at least a portion used to meet the family's living expenses. To prevent further dependency, however, a family should not be required to exhaust all resources before relief is issued.

Insurance—The length of time a family will be dependent upon relief, what requirements need to be met by relief funds and varied circumstances of the families all make it inadvisable to place maximums on the amount of insurance which can be retained by a family applying for relief. When it is expected that relief will be needed for only a short time, it is well to interfere as little as possible with the insurance program of the family unless it can be improved for the benefit of the family. If it is apparent that relief will be required for an extended period of time, the possibility of adjusting the insurance should be explored to bring about the lowest possible premium consistent with maintaining insurance values already established if they are in a reasonable amount.

Assignment

No provision is made for assignment of personal property by an individual receiving assistance or service through this program.

Liquidation

The extent to which the total proceeds from liquidation of property must be used before granting any relief will be partially dependent upon other resources which the family has, the length of time they will require assistance from public funds and whether it might be utilized in such a way that the family would eventually become self-supporting.

Income

The assured income of all members of a family should be taken into consideration in determining the need of a family or a member of such family but the income of a self-supporting member of the family need not be listed on the Record for Determining Assistance, PA-2301-0, when entering the assured income of the assistance group. If all income is recurrent, the assured income should be based upon present monthly income. However, if income is irregular, use the past year's average, less any amount which was derived from a source which is no longer available to the individual plus income from any new source; or consider only present income and revise the assistance grant at such time as seasonal income changes.

Employed members of the recipient's household, especially sons and daughters, may be willing to use the major portion of their income for the support of the rest of the family after meeting their own basic requirements. However, in many instances such members may be unable to pay an amount which is in excess of what they would have to pay elsewhere for board, room and laundry.

A plan should be made with all self-supporting members of the household to pay their own way in the family at least in the amount it would cost them for comparable accommodations and services if they were boarding and rooming elsewhere. In addition to such board and room payment to their dependent family, plans should be made with the self-supporting individuals to contribute to the family as much as possible after meeting their other personal expenditures. The amount of board and room paid by the self-supporting individual shall be considered as income to the family.

Income From Real Property

Income from real property may be secured by renting all or a portion of a property, by using the property for operating a farm or business, or by receipts from the sale of property. Regardless of the manner in which the income is received, all net income shall be considered available for meeting general living requirements.

OAA, AB and ADC

To determine net income from real property in which the applicant has interest but does not use as a homestead, the following expenses may be deducted from the gross income provided the applicant has previously been meeting these expenses.

Upkeep—Eight per cent of assessed value.

Fire Insurance—Yearly rate as paid provided property is not insured in excess of its value.

Amortization and Interest—Not to exceed a yearly total of 10 per cent of the *face of the mortgage* or purchase contract if the mortgage or contract agreement demands regular payments on the principal, or

Interest Only—Not to exceed 6 per cent if the mortgage calls only for regular payments of interest and given an extended time for payment of principal.

Taxes—All persons receiving public assistance for an extended period of time except the recipient of old-age assistance whose taxes are automatically suspended and unless prevented by a mortgage holder, may each year make application for the suspension of their taxes. Even though taxes are suspended, application should be made for homestead exemption.

OAA

Net taxes should be included only when: (1) Payment is required under terms of a mortgage, (2) the holder of a life estate is compelled to pay the tax or lose his interest, (3) the applicant has a partial interest in the property, taxes are not suspended and he has an agreement with the other titleholder to pay all or a portion of the tax.

AB—ADC

Net taxes should be included as a requirement when they have not been suspended under 427.8 of the 1946 Code of Iowa.

Special Taxes—The yearly portion of the special assessment should be determined. Most counties

charge one-tenth of the original assessment per year, thus arranging for the tax to be paid in 10 years.

The portion of the net income available to the applicant will be in direct proportion to his interest in the property, i.e., if he and another person own the property jointly, one-half of the net income will be available to each; if he has full title or life estate, the entire income will be his, etc.

When property is vacant or when rented and the total of the above expenses equal or exceed the gross income, the applicant derives no net income. This type of property, which is being maintained at a loss or producing no net income for partial support of the applicant or recipient, is of no value to him and *should be liquidated.*

General Relief

If an applicant for general relief has property not used as a homestead, the income available to the family from such property for meeting family living expenses should be the *gross income.* Only when a family is in need of assistance for a short period of time should they retain more real property than a homestead. During a short period of dependency, the family would not ordinarily be required to meet expenses on such property and the gross income could be used for partial support without causing any loss on the the property. If assistance will be required over a long period of time, gross income from the property should be used for family maintenance until the property can be sold.

Income From Home

Room Rental

When families own their home or if they rent the home and subrent a portion of it to someone else, there should be some available net income. To compute the expenses of the rented portion, determine what is furnished with the room. To the total cost of property ownership or rent, add fuel and/or utilities if furnished. The portion of these total expenses, according to the fraction of the house rented, is the general cost of maintaining the room rented. If the rooms are furnished, add to the general cost of the rented rooms 50c per month per roomer for supplies and replacements. The total of these costs should be deducted from the gross rental income to determine the monthly net income from the home.

Example: The family owns an eight-room house and rents three of the rooms to two individuals, furnishing all utilities as well as bedding, linens, furniture and household supplies. The cost of maintaining the three rooms shall be three-eighths of the cost of property ownership, fuel and utilities plus $1.00 for cost of replacing equipment and supplies. The gross income from the roomers less the total of these expenses is the available net income.

Note: When all members of the assistance group share the income from roomers, *gross* income may be shown and the cost of maintaining the roomer included in the requirement of the family. When computing a grant for only one individual in the group as in old-age assistance, the applicant's share of the income should be on the same basis as his share of the roomer's common household expenses.

Boarders and Roomers

The net income from boarders and roomers in the home shall be computed the same as income from room rental except, before the cost of maintaining the room is deducted from the gross income, the cost of food for the boarder shall be added. The cost of food shall not exceed the standard food requirement for an adequate diet of the individual boarder according to age, sex, occupation and number in family group.

Note: 1. When all members of the assistance group share the income from boarders and roomers, the *gross* income may be shown and the cost of maintaining the boarder and roomer included in the requirements of the family. When computing a grant for only one individual in the group as in old-age assistance, the applicant's share of the income should be on the same basis as his share of the common household and food requirements of the boarder and roomer.

2. When persons other than members of the immediate family are living in the home and sharing expenses rather than paying any definite amount for room and board, there would be no net income available to the family or individual applicant. The only benefit the applicant might receive would be companionship or service, neither of which would have any monetary value.

OAA—The availability of income to the applicant from the home shall be in direct proportion to the interest he has in the property unless the spouse or some other member of the family has had some definite part in earning the income, in which case, it shall be divided between them.

AB—The income from the home shall be available to the applicant in direct proportion to the interest he has in the property. If he has dependents, the income will be used as needed to meet the expenses of the dependents and himself.

ADC—The income from roomers and boarders shall be available to the assistance group as required for their support.

General Relief—Same as aid to dependent children.

Income From Farm Operation or Business

The net income from a farm which is rented to someone else to operate shall be determined the same as other income property. When a farm or business, however, is operated by the family or individual applying for assistance, the net income may be computed on a cash basis. It is not necessary to take into consideration the produce or goods used from the farm by the family when determining the income from farm operation as that will be considered as a food reserve or income in kind.

The net income represents the difference between the total gross income for the year and the total of yearly expenditures. Item D of the Business Report, PA-2203-0, should be used to compute and report the income or loss of all operating farmers applying for assistance.

Very seldom is the same income repeated from one month to the next on a farm or in a small business. The income for the past twelve months will usually be a good estimate of the income for the

ensuing twelve months. The welfare worker should know:

1. *The gross income derived from:*
a. Sale of livestock, grain or equipment
b. Governmental farm benefits
c. Sale of produce
d. Sale of merchandise

2. The farm or business *expenditures,* i.e.:
a. Feed or seed purchased
b. Payments for equipment purchased
c. Interest paid on chattel mortgage
d. Cash rent paid, or if owned, standard requirements for property ownership
e. Payment for stock or merchandise
Note: Do not include personal expenses.

3. *Net income:*
The total gross income minus the total expenditures is the net income from the farm or business. To determine monthly needs of an applicant or family, the yearly income should be divided by twelve.

OAA—When the applicant for old-age assistance has an interest in a farm or business, the monthly net income available for his use will be in direct proportion to the interest he has in the property unless the spouse or some other member of the family has had some definite part in producing the income, in which instance, the net income will be divided between them.

AB—The net income from farm or business shall be available to the applicant in direct proportion to his interest in the property or business. If he has dependents, the net income will be used as needed to meet the expenses of the dependents and himself.

ADC—The net income from farm or business shall be available to the applicant, who is the parent, and the dependent child. If the dependent child is living with relatives, other than the parent, the net income from farm or business need not be determined unless it is owned by the child or the relatives have considered the child as a member of their family in the same relationship as one of their own. When a dependent child has an interest in a farm or business, the monthly net income available for his use will be in direct proportion to the interest he has in the property.

General Relief—All net income from a farm or business shall be available for use of the family group. The income for the year should be taken into consideration in determining whether the family should receive assistance for an emergency period or whether they could assign a portion of such income to a bank or loan company in order to secure money to meet the present emergency. If the family is found to be in need of relief, only the actual income available at that time should be used in determining the amount of assistance needed. Income received at other times during the year would be taken into consideration in future plans for the family.

Private Earnings

OAA—Any income which the individual earns whether in the form of cash or income in kind shall be used for his maintenance. If he has had irregular employment during the previous twelve months and has some assurance that it will be repeated during the next twelve months, the income shall be prorated on a monthly basis and added to other regular monthly income.

Exception: If the irregular income is available at a definite period each year and together with other income is sufficient to furnish full support, such income need not be prorated over the year's time. The welfare worker shall keep in touch with the individual in order that assistance will be discontinued during the time that income is sufficient for support.

If the source of irregular earnings is still available and he is able to continue the work, the last year's income should be used as a guide in determining the present income, however, if the source of all or a portion of the earnings is no longer available, such earnings shall be disregarded and not included in column (f) but explained in the narrative report.

If the individual's physician verifies that he is not physically able to continue previous employment, and the earnings have definitely terminated, or a previous employer advised the welfare worker that continued employment is not available, all previous income from such source shall be disregarded.

AB—The Aid to the Blind Law provides for the exemption of the first $50 of earned income of the recipient. Therefore, *net* earnings shall be entered in column (e) together with any other available income.

If he, or his dependents, had irregular earnings during the previous year, such earnings will be considered available for the ensuing period only when the source of such earnings is still available to him or his dependents.

Exception: If the irregular income from private earnings is available at a definite period each year and together with other income is sufficient to furnish full support, such income need not be prorated over the year's time, but the welfare worker shall keep in touch with the individual in order that assistance will be discontinued during the time that income is sufficient for support.

ADC—When the child is living in the home of his parents or a relative who is a member of the eligible group, the present earnings of the dependent child, or his parents or such relative shall be entered and totaled with any other income he or members of his family may have. If the dependent child is living with other relatives, the present earnings of the child shall be entered and totaled with any other income he may have.

The family receiving aid to dependent children should be visited sufficiently often to learn of any change in earnings and the assistance plan should then be revised in accordance with such change.

General Relief—The present earnings of all members of the family should be taken into consideration when determining need. The family receiving general relief should be visited sufficiently often to learn of any change in earnings and the assistance plan can then be revised in accordance with such change.

Investments

OAA — Savings accounts, stocks, bonds, mortgages, contracts, insurance, etc., may yield income in the form of interest, dividends, or annuity pay-

ments. All income received from any of these investments owned by the individual should be prorated on a monthly basis and included with other income in determining need for assistance.

Note: If the investment is liquidated after assistance has been issued and the proceeds plus other personal property holdings are not in excess of personal property limitations, such proceeds shall be classed as personal property rather than income even though the proceeds are received by the recipient in a number of periodic payments rather than in one payment.

AB—The income from investments shall be computed on a monthly basis and used as needed to meet the expenses of the individual and his dependents.

ADC—The income from investments of the dependent child and his parents shall be computed on a monthly basis and used as needed to meet their expenses.

General Relief—Investments should ordinarily be liquidated before assistance is granted. However, if due to an emergency, an assistance plan must be made before liquidation can be completed, no income from the investment would be considered unless it was actually available at that time. A change in the assistance plan should be made if some income is received at a later date or the investment liquidated.

Trust Funds

If trust funds exist and if the terms of the trust will permit such action, the welfare worker should have a petition presented to the court requesting that the money be made available to help meet the needs of the dependent child or applicant for other assistance.

Alimony

In determining eligibility for aid to dependent children, alimony paid in behalf of the dependent child shall be included as income in determining the amount of the grant.

Cash Contributions

OAA, AB and ADC—When cash contributions are regular, they should be included in determining the need for assistance. If a contribution is merely a gift such as a birthday or Christmas gift, there is no assurance of it being repeated the next year. Such contribution would not be included. However, if a contribution is made annually by some relative or friend and the family or individual has reasonable assurance of receiving the same amount each year, the yearly amount should be prorated on a monthly basis and included as income.

General Relief—Regular contributions received by the family should be included in the assistance plan.

Income in Kind

Income in kind usually will be in the form of food, shelter, fuel or clothing. This form of income may come from relatives or friends as a contribution or may be in payment for work.

When income in kind is regular and certain, it should be given the same consideration as if it were in the form of cash. The cost of standard requirements may be useful in determining the value of income in kind contributions.

Income in kind will be given the same consideration in *all programs.* Only that which is actually available to the family or individual would be taken into consideration in determining need for any type of assistance. If the income in kind contribution is received from relatives of the recipient, it should be entered at Item 28, "Relatives," in Section III of the Record for Determining Assistance. If it is received from other persons it should be entered as "Income in Kind" under "Other," Item 42 of the Record for Determining Assistance.

Food Reserves

Home products from a family garden or from a flock of chickens or a cow kept for family use, etc., shall be classed as food reserves.

Food reserves should be computed and entered on the Work Chart on the reverse side of the Record for Determining Assistance, PA-2301-0. Percentage modifications should be applied for one, two and three-member households. The value of such reserves should be entered under Income, Item 32, "Food Reserves," of the PA-2301-0 and the costs connected with production shown as a requirement.

Example: An inactive man, 65 years of age, who lives alone is applying for old-age assistance. The standard cost of food for the applicant would be $20.89. This amount should be entered at Item 7 on the Record for Determining Assistance, PA-2301-0. He owns a cow which furnishes him with all the milk he can use but has no other food reserve. The value of milk based on a 4-member household would be $2.64. Since the applicant lives alone add 25 per cent to the $2.64. The amount of $3.30, value of the milk, should be entered under Item 32, "Food Reserves," in Section III, INCOME, of the PA-2301-0. The cost of maintaining the cow should be shown as an expense.

Income From Relatives

Income from relatives may be a cash contribution or income in kind and when available should be entered at Item 28, "Relatives," in Section III, INCOME, of the PA-2301-0. The amount of such income will depend upon the relative's income, resources and general ability and willingness to contribute. Assistance programs should supplement the relatives' contributions rather than relieve the relatives of any responsibility they are able to assume.

It is the responsibility of the welfare worker to determine, verify, analyze and record the ability and willingness of responsible relatives, and to interpret to the relative his responsibility in supporting the family or individual. This should be done by personal interview with the relative in his home if the relative lives within the county, by the welfare worker in the county or state where the relatives live outside of the local county, or if the out of state agency refuses to offer such service, by a personal letter to the relative.

OAA—Efforts should be made to secure a voluntary contribution from children and parents and any other interested relatives. If they have previously assisted in the support of the individual, they are expected to continue such support unless their circumstances have changed and they are no longer able to give the same assistance they did in the past, or if the support they were previously giving

was causing them to go into debt or depriving their own families of necessities.

When children, who live with the parent or outside of the home, are not assuming any responsibility for the support of their dependent parents, or if they are contributing only part of what it appears they might be able to contribute, the standard for determining their ability to contribute should be explained in an effort to secure a contribution or an increased contribution.

Standard for Determining Ability of Relatives to Contribute—A responsible relative shall in general be deemed able to contribute to the support of his parent if he has an income in excess of the exemption allowed by the state income tax department in filing income tax reports. In determining the income of the responsible relative, earnings as well as income from real estate, securities, investments, etc., should be taken into consideration. The income of the relative should be his average monthly income based upon present income unless this is not indicative of his future income. If employment or other sources of income are of an uncertain nature, or wages are irregular, the present income may be used, or an average of the past six months with a recheck during the next six months. If, however, the income is derived from business or farming operations, or yearly bonuses are received which alter the average income, the past year's income should be used and prorated on a monthly basis.

Expenses incidental to securing the net income, such as interest on a business indebtedness, taxes on income property, car expenses and board and room of a traveling salesman, depreciation, payroll tax deductions, etc., are deductions to be taken from the gross income. General living expenses, contributions, etc., are not to be deducted. The net income of a farmer or business firm computed on an accrual basis more nearly portrays the true ability of the relative to contribute to his parents than if such net income is computed on a cash basis.

After the income of the responsible relative has been determined, the exemption as allowed by the income tax department should be deducted. One-fifth of the balance, or the income which is in excess of his exemption, is the standard contribution which the relative should make to his parents. When two parents are living and dependent, one-tenth of the income in excess of the exemption is the standard contribution to each parent.

For the convenience of the county welfare workers, the following chart has been devised to show what income is exempt to the responsible relative.

Marital Status of Child	Monthly Exemption Allowed
Single person	$125.00
Man and wife	194.44
Man and wife and one dependent	222.22
two dependents	250.00
three dependents	270.88
four dependents	291.67
five dependents	312.50
six dependents	333.33
seven dependents	350.00
eight dependents	366.67
nine dependents	383.33
ten dependents	400.00

When a responsible relative who is widowed or divorced maintains a home for his dependent children, his exemption shall be the same as that of a man and wife with dependent children. When the responsible relative is the son of the applicant and his wife has sufficient income to maintain herself, the son will have the same exemption as a single man. If they have dependent children, the son's exemption will be that of a single man plus the exemption for each child, or if the wife has sufficient income to share in the expenses of the children, only half of the exemption for each child should be included with the son's total exemption.

If a married daughter has an income independent of that of her husband, the amount to be exempted from her income shall be that of a single person or if they have children, she may be allowed one-half of the exemption for each child plus the exemption for a single person.

If in conference with the responsible relative, the welfare worker finds that the relative is contributing an amount in excess of the standard contribution, the amount actually contributed shall be the income to the parents from that relative. However, if the relative is making no contribution or a contribution less than the computed standard, the welfare worker should explain to the relative his responsibility in supporting or assisting in the support of his parents and attempt to secure from the relative a voluntary agreement to contribute an amount approximating the standard contribution based upon his income and his exemptions. The relative may not be able to meet the computed standard contribution because of excessive expenses for medical care, debts, etc., or extra expenses due to his type of employment. He may also have a valid reason for being unwilling to contribute due to the fact that they are estranged. If no voluntary contribution can be secured due to these or other valid factors, no further attempt to secure the contribution need be made until the circumstances of the relative change. However, if a relative is merely unwilling to make a contribution without substantiating his inability or unwillingness to contribute, no income need be shown as available to the recipient but a continued effort should be made to secure a voluntary contribution. At such time as the contribution is secured, the assistance grant of the recipient should be revised. When responsible relatives have the ability to give full support, but refuse to do so without acceptable reasons, the county Department of Social Welfare may recommend rejection or cancellation of assistance if it is believed that such rejection will result in the assumption of responsibility by the relatives.

When a relative claims a deduction on his income tax report, because of the dependency of his parents, the amount he is actually contributing should be considered in determining need for assistance rather than the amount he deducted on his income tax report. Unless the relative's circumstances have changed, he should be able to contribute the same amount during the present year as in the previous year.

AB—The parents and children of an individual in need of blind assistance, even though not living in the same family group, are morally and legally liable for his support if they are financially able to furnish all or any part of such support. Efforts should be made to interpret to the relative his re-

sponsibility and secure any voluntary contribution he is able to give without depriving himself and other members of his family of necessary income to meet their requirements. Relatives who have previously assisted in the support of the applicant are expected to continue such contribution unless some change in their circumstances makes it impossible to continue or if they can show that their economic security is being jeopardized by such assistance to the applicant.

ADC—The parents of a dependent child even though not living in the same group are morally and legally liable for his support if they are financially able to furnish all or part of such support. Every effort should be made to interpret to the parent his responsibility for the support of his children. Brothers, sisters and grandparents of the dependent child should also be contacted in an effort to determine their willingness to contribute toward the child's needs. When self-supporting brothers and sisters are members of the family group and have income in excess of their personal requirements plus payment into the home comparable with that which they would pay elsewhere for board and room, an attempt should be made to secure from them a contribution for the parents and the dependent child.

Relatives who have previously assisted in the support of the dependent child are expected to continue such contribution unless some change in their circumstances makes this impossible or they can show that their economic security is being jeopardized by such assistance to the dependent child. Relatives, other than the parent, with whom a dependent child lives may be willing to make substantial contributions, as may other relatives not in the same household.

General Relief—The Iowa poor laws place responsibility for the support of a dependent person upon his parents or children, or in the absence of their ability to support, the responsibility is placed upon grandparents and male grandchildren if they have such ability.

Income From Pensions and Compensations

All income from Old-Age and Survivors' Benefits, Unemployment Compensation, Workmen's Compensation and benefits or pensions should be available for maintenance of the family or individual. If the welfare worker has reason to believe that income is available from any of these sources he should assist the individual to make application to the proper agency for such benefits.

OAA—All income received by the individual from benefit or compensation payments will be available income for his use. If application has been made or is to be made for other benefits, but the individual has no assurance of the acceptance of his application or the amount he will receive, assistance shall be issued in an amount which will disregard the possible future benefits. The welfare worker should have an understanding with the individual that any retroactive benefit received for the same period that assistance was issued shall be used to reimburse the Department of Social Welfare for the period and amount of a duplication in income and assistance.

AB—Any income from benefits or compensation payments received by the individual shall be considered as available income for his use and/or his dependents. If application has been made or is to be made for other benefits, but the individual has no assurance of the acceptance of his application or the amount he will receive, assistance shall be issued in an amount which will disregard the possible future benefits. The welfare worker should have an understanding with the individual that any retroactive benefits received for the same period that assistance was issued shall be used to reimburse the state Department of Social Welfare.

ADC—Same as aid to the blind. When a dependent child is living with relatives, other than his parents, any income from benefits or compensation payments available for the child shall be used to meet the expenses of the child.

General Relief—Only the benefits being received by any member of the family should be included in determining the need for assistance. If application has been made for benefit but no payment received, the welfare worker should recheck with the family as often as necessary and adjust the assistance plan according to payments received.

Procedures for Adapting the Standards for Requirements and Resources to Individual Cases

Applicant Living with Immediate Family

Expenditures of Family

When an applicant is living with members of his immediate family, the total family situation should be considered in preparing the assistance plan. If the applicant must share in the expense of any of the common household expenses, information must be obtained concerning the cost of all common household items, for which standards have not been established, and such amounts entered in Section I of the Record for Determining Assistance.

Requirements of Assistance Group

After determining the expenditures of the family, for those items for which standards have not been established, the requirements of the assistance group should be determined. The plan should be made for all members of the family group who are not totally self-supporting, such group to be considered as the assistance group, i.e., the single applicant for blind assistance, his parents and other dependent sisters and brothers who are all living together in the parents' home; the applicant for old-age assistance, his wife, one mentally and physically incapacitated daughter and a minor granddaughter all living together as one family group and neither the daughter or granddaughter self-supporting; two minor dependent children, their mother, an incapacitated father and a dependent grandfather, etc. (The parents of dependent children and the spouse of an applicant for or recipient of assistance are not considered self-supporting when their children and spouse are dependent, even though they have sufficient income to meet their own requirements.)

Work charts are provided on the back of the Record for Determining Assistance for computing standards of assistance and the cost of property maintenance. After computation, the figures should be carried forward to the front of the form as the requirements of the group or individual.

The requirements of the assistance group should include the total family requirements for common

household expenses (shelter, fuel, utilities, supplies and replacements, household insurance, and any other requirement common to the operation of the household), plus the personal requirements of each member of the assistance group (food, clothing, personal insurance, personal care and supplies, household remedies, medical, miscellaneous and recreation, education and any other personal item required), and the food requirements of any self-supporting member of the family or other person who is living in the home and paying board and room. It is necessary to compute the requirements of the assistance group even though only one member of such group is applying for assistance.

Requirements of Eligible Person or Group

When an application has been filed for only general relief, the eligible group will usually include the same persons from the family who make up the assistance group but when application has been made for other types of assistance, the eligible group may vary from the assistance group.

The personal expenses of each member of the eligible group plus a share of the common household requirements will make up the requirements of the eligible person or group in the most common type of living arrangements where the applicant or children for whom assistance is required is living with his immediate family.

The responsibility for sharing the expense of common household requirements and the division of such expense among members of the group will depend upon the household situation. The basis for the method of prorating applied should be recorded. In instances where a recipient is living in a home, whether his own or another's, with relatives or other persons not receiving assistance and sharing common household expenses, such expenses should generally be prorated among the total number of persons in the home rather than the adults only.

For the individual who has a separate living arrangement and maintains his own household in the home of a responsible relative (parent or child), the allowances for common household expenses, other than supplies and replacements, shall be determined on the basis of the number of rooms occupied by the recipient in relation to the total, unless the recipient has a separate heating unit, gas and electric meters, etc., in which case the actual cost shall be allowed as a requirement, if such amount is consistent with public assistance standards. In all instances the worker should record the total number of rooms in the house or building, as well as the number occupied by the recipient.

OAA—Old-age assistance is granted to meet the requirements of the recipient, however, the *common household expenses* of an ineligible spouse shall be included as a requirement of the recipient unless such needs can be met by another grant of assistance aside from general relief. The following are considered as items of common household expense; shelter, fuel, utilities, supplies and replacements, household insurance, and any other requirement common to the operation of the household.

If board and room payment from a self-supporting member of the family or other person is to be available to the applicant, the food and common household requirements of those paying board and room should be added to and made a part of the requirements of the applicant. If the applicant or recipient is in need of medical care, the cost of such care should not be entered by the welfare worker on the Record for Determining Assistance, PA-2301-0, until after approval by the State Department. If the services of a second person are required by the recipient because of a chronic illness, the expense for such person's service, whether a stipulated payment or only such person's living expenses, is considered as a requirement of the applicant, if in conformance with public assistance standards.

AB—Aid to the blind is granted for the blind person but where such person has a spouse who is essential to his or her well-being or dependent upon him or has minor children dependent upon him, their requirements may be included as his requirements unless the total needs of the spouse and children are being met or can be met by another grant of assistance aside from general relief. The requirements of the eligible person include the common household and personal requirements of the applicant and his spouse, if she is not eligible for another type of categorical assistance, or other adult person, who is required in the home because of the applicant's blindness or physical condition. The personal expenses of the applicant's minor dependent or physically or mentally incompetent children may be included if they are not eligible for aid to dependent children. If board and room payment from a self-supporting member of the family or other person is available to the blind person or other persons for whose requirements he is responsible, the food and common household requirements of those paying board and room should be made a part of the requirements of the blind person.

If the applicant for blind assistance is living with his parents as a single individual, the requirements of the eligible person shall consist of only the personal requirements of the applicant and his share of the common household expenses, unless his parents are able to furnish such items to him without cost.

ADC—When the applicant for aid to dependent children is the parent of the child or a needy relative who assumes the role of parent, the eligible group should include any child who meets the eligibility requirements, the applicant and any incapacitated parent. The requirements of the eligible group should include the personal expenses of each member of the eligible group and the share of common household expenses which the parent, or parents if one is incapacitated, is to pay for himself and the eligible children. If a board and room payment from a self-supporting member of the family or other person is to be available to the eligible group, the food and common household requirements of those paying board and room should be added to and made a part of the requirements of the eligible group. If either parent or the relative acting as payee is receiving or is eligible for another form of public assistance aside from general relief, none of his expenses should be included in the requirements of the eligible group.

Note: If a child is living with a relative who is fully self-supporting, only the child's personal expenses will usually be shown in column (c).

General Relief—When relief is granted for the total family, or to supplement other assistance of

the family, as in the general relief program, it will not be necessary to complete column (c), requirements of eligible group, as the assistance group, the requirements for which should be entered in column (b), is the same as the eligible group. Neither will it be necessary to enter any income in column (f) if the income of the assistance group is entered in column (e) of the Record for Determining Assistance, PA-2301-0. When assistance from another program is being granted to a member or members of the assistance group, such assistance will not be classed as income. The amount of general relief needed to supplement other assistance grants should be computed in Section V of the Record for Determining Assistance rather than just considering the difference between the requirements and the income of the group, column (b) and column (e), as the amount required from general relief.

Income—OAA and ADC—The income of all members of the *assistance group*, excluding any assistance grants, should be entered in column (e) of the Record for Determining Assistance, PA-2301-0, in accordance with the standard for income and resources. If there are self-supporting members of the family group or other persons living in the home who are paying board and room, such gross payment should be included with the income of the assistance group. Any contribution made by self-supporting members of the family should be entered in addition to their payment for board and room.

The income of all members of the *eligible group* should be carried over from column (e) to column (f). When the total income of the assistance group, column (e), is greater than the total income of the eligible group, column (f), the difference is the amount of income available to the members of the assistance group who are not eligible for the type of assistance being computed. If such difference is greater than the requirements of the noneligible group, column (b) minus column (e), the excess should be made available to the eligible group or individual and added to the income of such group or individual, column (f).

Income—AB—The income of all members of the *assistance group*, excluding any assistance grants, should be entered in column (e) of the Record for Determining Assistance, PA-2301-0, in accordance with the standard for income and resources. (If the recipient has earned income, only net should be included.) If there are self-supporting members of the family group or other persons living in the home who are paying board and room, such gross payment should be included with the income of the assistance group. Any contribution made by self-supporting members of the family should be entered in addition to their payment for board and room.

Only that part of the net *earned* income, of the recipient of aid to the blind, in excess of $50 per month shall be carried over from column (e) to column (f) and considered in determining the amount of the grant.

Note: When the recipient has dependents, who receive assistance through the old-age assistance, aid to the blind or aid to dependent children programs, the income, which is exempted to the recipient of aid to the blind, shall be considered as income in determining eligibility or the amount of the aid to dependent children, aid to the blind or old-age assistance grant of his dependent.

When the total income of the assistance group, column (e), is greater than the total income shown in column (f), the difference is the amount of income available to the members of the assistance group, who are not eligible for aid to the blind. If such difference is greater than the requirements of the noneligible group, the excess should be made available to the recipient of aid to the blind and added to the income of such individual in column (f).

Exception: If the income of the parent(s) of the single aid to the blind recipient, as shown in column (e) of the Record for Determining Assistance, is greater than the parent's requirements, only that amount of such income in excess of $50 shall be made available to the recipient of blind assistance and added to the income of the recipient in column (f).

Earned Income—Earned income is defined as income in cash or kind that is currently earned by recipients of aid to the blind through the receipt of wages, salary or profit from activities the recipient engages in as an employer or as an employee with responsibilities that necessitate continuing activity on his part. Such earned income may be derived from his own employment, such as a business enterprise, farming, etc., or derived from wages or salary received as an employee. The following are not considered as earned income: (1) Returns from capital investments in which the recipient is not himself actively engaged; for example, dividends, rentals, etc., and (2) benefits accruing as compensation or reward for service or as compensation for lack of employment; for example, pensions and benefits, such as OASI, UMWA, Railroad Retirement, etc., are excluded.

Net Earned Income—Net earned income consists of gross wages or salary minus expenses of employment necessary to acquire the income, such as transportation, telephone, union dues, increased food or clothing allowances, etc. In the case of self-employment, the term "net earned income" means the profit from business enterprise, farming, etc., resulting from a comparison of the gross income received with the total cost of production of the income as incurred by the recipient.

Diversion of Income

OAA—All income of the recipient of old-age assistance must be used to meet his requirements. However, an ineligible spouse of a recipient may divert her income, in excess of the amount required to meet her personal requirements, to meet the needs of her dependent children. The balance, if any, shall be shown in column (f) of the Record for Determining Assistance to meet the requirements of the recipient, which includes the ineligible spouse's share of the common household expenses.

AB—The recipient of aid to the blind may divert his income to meet the needs of his dependents who are members of the assistance group.

ADC—The income of members of the eligible group may be diverted to meet the needs of dependent children who are members of the assistance group.

Deficit—If the income of the assistance group is

insufficient to meet the requirements of the assistance group, the deficit would indicate a need for assistance. To determine the amount of assistance to be granted from various programs, other than general relief, for which members of the family are eligible, the requirements and income of the eligible group should be computed. To determine the deficit in the requirements of the eligible group, the total of column (f), line 44, should be subtracted from the total of line 27, column (e).

County Recommendation

OAA—The recommendation of the county board shall agree with the deficit of the eligible person to the nearest dollar or one-half of a dollar unless such deficit is less than $5.00. (Amounts of 1c through 24c should be lowered to the nearest dollar; 25c through 49c should be raised to 50c; 51c through 74c should be lowered to 50c and 75c through 99c should be raised to the nearest dollar.) If the deficit is less than $5.00 and the applicant can secure no resources to meet the small deficit, the county should recommend a minimum of $5.00.

AB—The recommendation of the county board shall agree with the deficit of the eligible person to the nearest dollar or one-half of a dollar. (Amounts of 1c through 24c should be lowered to the nearest dollar; 25c through 49c should be raised to 50c; 51c through 74c should be lowered to 50c and 75c through 99c should be raised to the nearest dollar.) The amount recommended by the county will be submitted to the State Department on the Certificate of Eligibility, PA-2339-0, for certification and payment.

ADC—The recommendation of the county board shall agree to the nearest dollar or one-half of a dollar with the deficit of the eligible group. (Amounts of 1c through 24c should be lowered to the nearest dollar; 25c through 49c should be raised to 50c; 51c through 74c should be lowered to 50c and 75c through 99c should be raised to the nearest dollar.) The amount recommended by the county will be submitted to the state department on the Certificate of Eligibility, PA-2339-0, for certification and payment.

Recipient Living Alone

When a recipient is living alone and maintaining a home or boarding and rooming on a commercial basis, it is necessary to determine only his present requirements and his income.

The method for determining the deficit in income to meet this requirement and the method for computing the assistance grant is the same as though the individual were living with his immediate family. However, it is not necessary to complete column (b) or (c) of the Record for Determining Assistance, PA-2301-0, and column I is completed only under certain circumstances.

Recipient Living With Relatives

OAA, AB and General Relief

When a recipient is living in the home of relatives or friends, the *welfare worker should determine what expenses the individual or dependent family is expected to pay before attempting to make any plan for assistance.* The relative or friend may be able and willing to contribute all common household expenses in which instance it will be necessary to determine only the personal requirements of the recipient. However, if it is necessary for the recipient to pay board and room or a share of the common household expenses, it will be necessary to show all of the common household expenditures of the group and base the requirement of the eligible individual on a share of the common household expenses plus his personal requirements. Board and room payments made to responsible relatives shall not exceed the recipient's share of common household expenses plus his personal and food requirements.

Where the relatives or friends are self-supporting it is not necessary to compute and enter on the Record for Determining Assistance, PA-2301-0, their requirements in column (b) or record their income in column (e). The income and financial circumstances of such group should, however, be considered by the welfare worker in planning for any possible contribution to the applicant or recipient and should be made a part of the case history.

ADC

When assistance is requested for a dependent child living in the home of relatives, it will be important to learn of the arrangements made for the child when he was taken into the home. It is not necessary for the welfare worker to list the requirements of the relatives on the Record for Determining Assistance unless a relative is a member of the eligible group or the child is required to share in the common household expenses. It is necessary to show income of relatives, with whom the dependent child is living, only when a relative is a member of the eligible group. In any instance, the circumstances of the relatives will be considered in planning for a possible contribution and will be made a part of the case history.

If the child is living in the home of self-supporting relatives, his requirements should be entered in column (c) of the Record for Determining Assistance, PA-2301-0, and his income in column (f).

GUARDIANSHIP

SECTION VI, CHAPTER 6

If a person is unable to manage his financial affairs or needs someone to look after him, a guardian may be appointed by the court as follows: (1) upon the petition of a third party knowing the facts, after due notice and hearing, or (2) upon the petition of the person himself and without notice. Members of the staff of the County Welfare Department *should not* serve as guardians. From the standpoint of good welfare practices and the possibility of situations arising which might be detrimental to the county and state Departments of Social Welfare, it is also deemed inadvisable for other county or state employees to serve in such capacities.

Applicant or Recipient Under Guardianship

OAA and AB

When an application for assistance is filed for a person who is under guardianship, the application must be signed by the guardian and a copy of the court order of the appointment of the guardian filed in the case record. Assistance, if granted, will be delivered to the guardian to be allocated by him for the support and care of the recipient. The original investigation and any subsequent reviews should

include an interview with the guardian as well as the recipient unless the recipient is in such mental or physical condition that he cannot be interviewed. The assistance plan may be made with both or with just the guardian, depending upon the reason for guardianship and ability of the applicant to assist in organizing a plan for himself. If the guardian resides in another county and cannot arrange to be present at the time the welfare worker visits the recipient and cannot go to the welfare office in the county where the recipient lives, the county welfare worker should solicit the services of the county in which the guardian lives to interview the guardian and secure information needed to complete the investigation.

ADC

When an application for aid to dependent children is filed by a person who is under guardianship, the application must be signed by the guardian for the applicant. The assistance, if granted, will be delivered to the guardian for the support and care of the dependent child. The original and subsequent investigations should include an interview with the guardian as well as the applicant or recipient. The assistance plan may be made with both or with just the recipient depending upon the reason for guardianship and the ability of the recipient to assist in organizing a plan for the family.

If the guardian of the payee is released or there is a change in guardian, verification of such court action should be recorded in the case record and the information should be reported to the State Department on a Notice of Change of Address, PA-4102-0.

General Relief

The person who applies for general relief who is unable to manage his own affairs can usually be supervised by the welfare worker thus making it unnecessary to petition for the appointment of a guardian. The person who is dependent upon the county for his support and is adjudged incompetent by the court is in most instances committed to a public institution or given county home care.

Dependent Child Under Guardianship

When a guardianship has been or is established for a child for whom aid to dependent children is requested, such guardianship will have no effect upon the application or the child's eligibility except when the county board requires a guardianship as a condition of eligibility. Unless the guardian is appointed as a condition to the granting of assistance, the application shall be filed by the relative with whom the child is living and if assistance is approved, the payment will be made directly to the applicant rather than the guardian, unless they are the same person.

Application Approved Subject to Guardianship

OAA

When an applicant for old-age assistance is believed by the welfare worker and reputable members of the community unable to manage the expenditure of his money, the investigation should be completed to determine eligibility and degree of need. After eligibility and need are verified, the county Department of Social Welfare should submit the investigation report to the state department, recommending the approval of assistance subject to the appointment of a guardian.

When assistance has been approved by the Division of Public Assistance, the county will be notified of the conditional approval. The county Department of Social Welfare should arrange with the applicant for a suitable guardian, who will serve without fee or bond, and have the applicant and guardian complete and submit to the county attorney the Petition Asking for Appointment of Guardian, PA-5401-0.

After a guardian has been appointed by the court, has filed Qualification and Oath of Guardian, PA-5404-0, and received letters of guardianship from the clerk of court, the clerk of court should complete the Copy of Order of Court Appointing Guardian, PA-5403-0, from the Order of Court Appointing Guardian, PA-5402-0. One copy of form PA-5403-0 should be made a part of the case record in the county and the state office. When the Copy of the Court Order is received in the Division of Public Assistance, assistance will be made payable to the guardian for the sole use of the recipient.

AB

Same as OAA except arrangements for guardianship should be completed before the Certificate of Eligibility is submitted to the state department. Arrangements for guardianship should not be made until after eligibility and need have been verified. Only one copy of each of the guardianship forms is needed and that is retained in the case record in the county. If a guardian is appointed after assistance has been approved, the information should be submitted to the state department on a Notice of Change of Address, PA-4102-0.

ADC

The aid to dependent children act provides that the county board may require the appointment of a guardian for the child or children as a condition to the granting of assistance. If the welfare worker and county board find upon investigation of an applicant for aid to dependent children that a guardianship is necessary to protect the well being of the assistance funds for his support, they may request the establishment of a guardianship and withhold assistance pending such appointment. Such guardian must be of the required relationship to the child and the child must be living with him. All assistance payments will be made to the guardian.

When such a guardianship is requested, the county attorney, or other attorney, should prepare and complete the necessary petition and proceed with the legal action. When the Letters of Guardianship have been issued by the court, the guardian shall file a new application if he is not in the same household as the person who previously filed, and the original application will be rejected. If the guardian is in the same household but not the same person who applied for aid to dependent children, a change in payee should be shown in the case record prior to the final authorization for assistance. (No Change of Status need be submitted to the state department unless the Certificate of Eligibility has already been submitted.) If the applicant is appointed as the guardian, a new application or change in payee is not needed but all information regarding the appointment should be made a part of the case

record and the name should be entered on the Certificate of Eligibility.

Guardian's Report to Court

OAA, AB and ADC

The guardian will be responsible to the court for filing yearly reports as in any other guardianship. The welfare worker should check these reports as a part of his investigation in determining continued eligibility and need.

Release of Guardian

OAA

When a guardian is released by the court, a copy of the order of release together with a copy of his final report should be submitted to the state Department of Social Welfare. If a new guardian was not appointed at the time of the release of the previous guardian and the recipient is incompetent or is still unable to take care of himself or his money, the county Department of Social Welfare should recommend suspension of assistance until a new guardian can be appointed. However, if the recipient has not been adjudged incompetent or has been released from such charge and the welfare worker wishes to give him an opportunity to take care of his own affairs assistance can be continued with only a slight delay in the release of warrants provided the correct address of the recipient is submitted to the State Department on the Notice of Change of Address, PA-4102-0, at the same time the release of guardianship is submitted. If the copy of release of guardianship and the change in address for mailing the warrants are received before the fifteenth of any month, there should be no delay in the issuance of the warrants.

AB and ADC

The procedure for release of guardian for a recipient of aid to the blind or payee for aid to dependent children is the same as old-age assistance except that the copy of the final report and a copy of the order of release is to be filed in the case record in the county office. It will not be necessary to send the release of guardianship to the state department but notice of such release and the name of the recipient should be submitted on a Notice of Change of Address, PA-4102-0. If a new guardian is appointed, this information should be submitted on a Notice of Change of Address, PA-4102-0.

CASE RECORDS

SECTION VI, CHAPTER 7

Purpose

The purpose of case recording is to supply information for case treatment and to furnish data as to the nature of social and financial problems and the way in which they may be dealt with constructively. Case recording also justifies the use of public funds for various programs. It helps to assure that assistance to recipients has been given legally, promptly and wisely. The case record is valuable in improving the quality of service to the applicant and his dependents as it helps the worker to understand the applicant and his situation.

Method of Recording

Records are written for use by the worker and the agency; consequently there is no one way to write records. However, it is important that the case record give a comprehensive picture of the situation of which the applicant is an integral part. Objectivity is a skill which is needed in recording and is one of the most difficult attributes to attain. "The term objectivity connotes reasonableness as opposed to emotionalism; impartiality and disinterested fairness as opposed to bias and one-sidedness. (Dramatizing material is not good case recording.) It implies further that the case worker is concerned primarily with securing all the significant facts, in discovering the true situation, and in basing his decisions and interpretation upon the facts rather than upon some preconceived notion or prejudice." (Gordon Hamilton—Social Case Recording—Page 137.)

In writing records, it is important to consider accuracy, style, brevity, completeness, the individualization of the record, and avoid repetition and duplication. Differentiation between facts and impressions should be clearly made. It is inadvisable to use information when the source is not reliable or not known and the personal opinion of the welfare worker should not be entered unless the worker fully designates that it is the opinion of the worker.

The oldest and most universally used type of recording may be compared to diaries or accounts of the steps taken by the welfare worker, and events reported in an informal style. This type is known as chronological recording which is perhaps the most reliable as it is highly important in public assistance programs to record facts and events according to the date they occurred. However, the initial interview should generally be set up in topical form so that important facts stand out. In this type of recording all the information about the applicant or the family situation is gathered together under certain general topics. The topic headings will vary as some facts are pertinent in some cases, while other cases involve a different set of important factors. Periodic reviews to determine continued eligibility should be recorded as part of the chronological history. The welfare worker should not duplicate factual material already recorded, but should add to the information secured at the time of the first home visit and note changes in the situation of the individual or family. The welfare worker may find the Day Sheet, Form RS-1105-0, a valuable tool in recording into the case history visits with the individual or family.

Content of Case Record

The case record should include all material pertinent to each case filed in one folder under the applicant's name or case number. This includes:

1. Application blank
2. Documentation
3. Supporting forms
4. Correspondence
5. Case history (narratives)

The case history (narrative) should be filed separately from the other material in the case folder for the convenience of the worker or authorized county, state or federal welfare officials.

Responsibility for Case Record

The county welfare worker is responsible for the preparation of the case history and all supporting forms which are necessary in the determining of

eligibility and planning for the individual or family. Due to the similarity of public assistance programs the maintenance of the records should follow essentially the same principle and pattern. The welfare worker should follow procedures outlined in the County Handbook of Procedure in preparing and submitting the required forms to the state department, retaining the prescribed forms for the county case folder and transferring case records to other counties. The case history, if recorded on a chronological plan, will facilitate the summarizing of changes in the old-age assistance recipients' circumstances which together with other necessary supporting forms will be submitted to the state department for further review and certification of assistance. The case history and supporting forms for the aid to the blind and the aid to dependent children programs should be maintained on a current basis in order to facilitate a review in the county and to substantiate the decision to grant or reject assistance.

In the preparation of the case record it will be the responsibility of the county worker to utilize the service of clerical workers to transcribe and file the material on each individual or family case.

Confidential Nature of Records

The federal Social Security Act and the Iowa statutes provide that all information in the possession of the state or county departments of social welfare regarding applicants for old-age assistance, aid to the blind or aid to dependent children and certain child welfare programs (adoption, licensing and supervision of maternity hospitals, boarding homes, child placing agencies and child caring institutions) shall be kept strictly confidential. It is recommended that this statutory provision also become a policy in the general relief and general child welfare programs.

Objectives

1. A relationship of confidence between the agency and the applicant for public assistance is essential to efficient administration of a program. To assist in gaining the confidence of the applicant, he should be assured that all information the agency has regarding him will be kept strictly confidential.

2. The agency will gain the confidence of the public by protecting information made available to the agency by individuals in the community and using such information only in administration of the program.

3. To assure the recipient of public assistance of rights equal to those of his neighbor, the public agency should, through protection of its records and refusal to publish or make available lists of applicants or recipients of assistance, prevent (a) identification and segregation of the group because of need for public assistance, (b) exploitation of the group for commercial, personal or political purposes and (c) prosecution and other proceedings not required in the enforcement of the public assistance laws.

Specific Requirements

OAA, AB, ADC and Child Welfare—The use of all public assistance information and records, including all lists of names and addresses, shall be limited to purposes directly connected with the administration of the program. Such purposes include establishing eligibility, determining the amount of assistance and providing services for applicants of public assistance.

All records and lists of names of applicants for or recipients of assistance are the property of the state of Iowa and all representatives or employees of the county and state departments are prohibited from disclosing such names or information except for the administration of the public assistance programs. (See Sections 239.10, 241.25 and 249.44, 1950 Code of Iowa.)

Nature of Information To Be Safeguarded

1. Names and addresses, including lists.

2. Information contained in applications, reports of investigations, reports of medical examinations, correspondence and other records concerning the condition or circumstances of any person from whom, or about whom, information is obtained.

3. All records on adoptions, since the law requires these to be sealed at the county level.

General information not identified with any particular individual, such as total expenditures made, number of recipients and other statistical information and social data contained in general studies, reports, or surveys of welfare problems would not fall within the class of material to be safeguarded.

Exceptions and Basis for Disclosure

1. *Disclosure to Other Agencies*—Approved practice in public welfare administration sanctions the release of information to another agency from which the applicant has requested certain services and whose objective is the protection or advancement of the welfare of the applicant. Such disclosure can be made on the theory that the request constitutes an actual or implied consent on the part of the applicant to the release of relevant information to such agency and a recognition that the release is for the applicant's benefit. Information (not list of applicants or recipients) may, therefore, be made available to such agencies as: Old-age Survivors Insurance, Employment Service, Commission for the Blind, child welfare agencies and other recognized public and private welfare agencies.

The representatives of such welfare agencies to whom information is disclosed should give assurance that the confidential character of the information will be preserved and the information will be used only for purposes related to the assistance program and the functioning of the inquiring agency. The inquiring agency must also have protective measures equal to those of this agency both as to use of information by the staff and protective office equipment.

2. *Disclosure to Applicant or Recipient*—When an applicant or recipient has filed an appeal from the decision of the state Department of Social Welfare with the district court, the state Board of Social Welfare shall furnish the applicant with a copy of the application and such supporting papers as are relevant to the determination of eligibility, a transcript of the testimony taken in the hearing conducted by the state board and a copy of the board's decision. (See Sections 239.7 and 249.11, 1950 Code of Iowa.)

Since case records usually contain information obtained from outside sources or agency evaluations, the record cannot generally be made available to the

individual. Excerpts from the record may be furnished on request if this can be accomplished without disclosing other confidential information contained in the case record.

3. *Suspension of Taxes—OAA*—When the county Department of Social Welfare receives notice from the state Department of Social Welfare that assistance has been certified for an old-age assistance applicant, they shall notify the county board of supervisors of such approval in order that the board of supervisors may order the suspension of taxes on property which the applicant owns. The county board of supervisors or any county official shall not retain a list of the persons certified for assistance.

Note: It is not necessary for the county Department of Social Welfare to file a list of old-age recipients with the county recorder as separate liens are filed by the state department for each individual approved for assistance on any property owned by such recipient or spouse or acquired by either of them during the period assistance is granted.

4. *Disclosure to Law Enforcement Officers and Other State and Federal Agencies*—Since the disclosure of public assistance information is prohibited except in connection with the administration of the public assistance programs, information regarding applicants or recipients may not be released to federal or state agencies, particularly law enforcement officers, for law enforcement purposes, except upon the authorization of the applicant or recipient.

5. *Subpoena of Records*—On receipt of a subpoena for a case record, the county Department of Social Welfare shall immediately notify the state Board of Social Welfare that a subpoena has been served, to whom it was served and the time and place of the hearing. The state Board of Social Welfare shall determine the appropriate procedure to be followed in each individual case before the case record is made available.

Methods for Safeguarding—Case records, ledgers, list of applicants or recipients, or any other material from which information regarding applicants or recipients could be easily obtained should be protected in locked files. If county agencies do not have lock files, they should devise a bar or chain which will lock the file drawers.

Any information released to another agency by members of a county staff in accordance with instructions above should be cleared through the county Director of Social Welfare. If the county director questions the advisability of releasing the information, he should clear with the state department before disclosing the requested information.

Note: Under no circumstances may case records be taken into the field by the welfare workers.

General Relief—All information regarding the family or individual who applies for assistance or service should be kept strictly confidential. Information may be made available to other public or private welfare agencies from which the client has requested services and whose objective is the protection and advancement of the welfare of the individual.

Destruction of Case Records

Section 303.10 of the 1950 Code of Iowa provides for disposal of records which do not have sufficient historical, legal or administrative value to justify permanent preservation. Since according to statute, the contents of public assistance records are confidential, such records have no historical value. Authorization to destroy closed case records of deceased old-age assistance and aid to the blind recipients in instances where the spouse is also deceased and records of deceased applicants of old-age assistance and aid to the blind, following final review and audit of the cases by the Division of Accounts and Audits, has been granted by the State Curator, Iowa Public Archives.

DECISION, NOTIFICATION, AUTHORIZATION AND METHOD OF PAYMENT

SECTION VI, CHAPTER 8

CASE DECISION

Recommendation

The county Board of Social Welfare is responsible for recommending all actions for approval, reinstatement, revision in need, rejections, cancellation and remedial or funeral benefits for old-age assistance, aid to the blind or aid to dependent children applicants or recipients and county transfers for recipients of aid to the blind and aid to dependent children. However, the board may delegate authority to the county Director of Social Welfare or one board member to act for it in all individual case decisions or in a specific type of action. Where such delegation is given the county board minutes should carry the authorization. A copy of the authorization, if it pertains to action on old-age assistance cases, must be filed in the state office.

The investigation report, together with all supporting papers and the recommendation of the welfare worker should be presented to the county director in the county where the recipient is residing for the final recommendation of the county Department of Social Welfare. If there is any discrepancy between the recommendation of the welfare worker and the director or Board of Social Welfare, an agreement must be reached before the case is submitted to the state department for final decision and authorization.

Exception: When an applicant for or recipient of aid to the blind or aid to dependent children moves to another county after filing his application and has resided there less than six months, the welfare worker in the county in which the individual is residing should make the investigation. The recommendation should be approved and submitted to the state department by the county which is financially responsible for the case rather than the county where the individual is residing.

The investigation should be completed and the recommendation of the county Department of Social Welfare mailed to the state department as soon as possible. In no event should the recommendation for an old-age assistance case be delayed more than 90 days from date of application or in an aid to dependent children or aid to the blind case more than 30 days. (See Old-Age Assistance and Aid to Dependent Children Laws)

OAA

The recommendation for approving or revising a grant should be submitted to the state department on a Record for Determining Assistance, PA-2301-0.

In the case of rejection or cancellation the recommendation should be submitted to the State Department on a Change of Status, PA-4104-0. A Record for Determining Assistance shall be submitted if:

1. Decision is based on lack of need.

2. Authority for taking action on rejections and cancellations has not been delegated to the director. (Exception: Decision for cancellation or rejection is based on the death of the client.) When used for this purpose only the identifying information and Section VI of the Record for Determining Assistance need be completed.

The county's recommendation should be thoroughly substantiated by factual information, computations etc., in the case history and necessary supplemental material. (See Employees' Manual, Section VI, Chapter 3)

AB

A Record for Determining Assistance, PA-2301-0, shall be prepared on all approvals and revisions of grant. The recommendation shall be transmitted to the state department on a Certificate of Eligibility, PA-2339-0, on approvals and on a Change of Status, PA-4104-0, after original approval.

In a cancellation the recommendation shall be submitted to the State Department on a Change of Status. A Record for Determining Assistance shall also be prepared if:

1. Decision is based on lack of need.

2. Authority for signing forms has not been delegated to the director. (Exception: Decision to cancel is based on death of recipient.) When using the Record for Determining Assistance for this purpose only the identifying information at the top of the form and Section VI need be completed.

The recommendation for rejection shall be shown, in all instances, on a Record for Determining Assistance. If the rejection is for reasons other than lack of need only the identifying information at the top of the form and Section VI need be completed.

The county's recommendation should be based on factual information, computations etc., in the case history and necessary supplemental material. (See Employees' Manual, Section VI, Chapter 3)

ADC—Same as aid to the blind.

Remedial

In a remedial case the recommendation for approval should be submitted to the state department on a Certificate of Eligibility, PA-2339-0, following receipt by the county of the Physician's Report on Eye Examination indicating approval of the state consultant ophthalmologist and the establishment of all other points of eligibility. The case record should include a Record for Determining Assistance, PA-2301-0, as well as other necessary supplemental material. In the case of cancellation a Change of Status, PA-4104-0, shall be used to submit the county's recommendation to the state department. A Record for Determining Assistance, PA-2301-0, shall be used by the county to recommend rejection. If the rejection is for reasons other than lack of need only the identifying information at the top of the form and Section VI need be completed. (See Employees' Manual, Section VI, Chapter 3.)

General Relief

The welfare worker, in most instances, should make the decision on an application after a complete investigation of the case. In some instances where unusual problems arise, the worker may find it advisable to discuss the problem and his recommendation with the case work supervisor or the director before making a final decision.

Review and Recommendation

OAA

Senior welfare workers in the Division of Public Assistance of the state Department of Social Welfare will review each case record and recommendation submitted by the county Departments of Social Welfare. If additional information is needed to substantiate the recommendation of the county department, or if it appears deviations from established policies and procedures have been made without sufficient cause, correspondence will be directed to the County Department to determine if some adjustment in the county recommendation should be made. When the recommendation appears to be in order, or after correspondence has cleared all points in question and the county and state departments are in agreement, the senior welfare worker in the state department will approve the recommendation of the county department.

AB

Senior welfare workers in the Division of Public Assistance of the state Department of Social Welfare will review the recommendations submitted by the county Department of Social Welfare on the Certificate of Eligibility or the Change of Status forms.

ADC—Same as aid to the blind.

Remedial

A senior worker in the Medical Section will review the recommendation submitted by the county Department of Social Welfare on the Certificate of Eligibility or the Change of Status forms.

General Relief

In general, there is no review of the recommendation and decision of the county welfare worker other than that which may be made by the case work supervisor or county director.

Decision

OAA

The decision on old-age assistance cases rests with the state Department of Social Welfare. Such decision will be made within 60 days of the receipt of the recommendation of the county Department of Social Welfare provided the investigation report and supporting papers are executed in accordance with the law and the policies and procedures established by the state Department of Social Welfare.

The approval of the county recommendation by the senior welfare worker in the Division of Public Assistance will be referred together with the complete case record to a supervisory welfare worker, who, as representative for the Director of the Division of Public Assistance, will certify the amount of assistance to be granted, or the rejection or cancellation of assistance, etc.

AB and ADC

The decision on aid to the blind or aid to dependent children cases rests with the county Depart-

ment of Social Welfare. Investigation reports and supporting papers executed in accordance with the law and the policies and procedures established by the state department shall be made a part of the case record in the county office to substantiate the county department's final decision for assistance payments.

Confirmation of the recommendation of the county department, if in order, will be made by a senior welfare worker in the Division of Public Assistance, who as a representative of the Division of Public Assistance, will certify the amount of assistance to be granted, or other action recommended by the county. If the recommendation is not in order, clearance will be made with the county or referral will be made to the Field Representative for clearance with the county. When everything is found to be in order, Section F of the Certificate of Eligibility will be detached and returned to the county department as a notice of certification on approvals and on other actions the certified copy of the Change of Status form.

Remedial

The decision on remedial cases rests with the county Department of Social Welfare. Investigation reports and supporting papers executed in accordance with the law and the policies and procedures established by the state department shall be made a part of the case record in the county office to substantiate the county department's final decision for remedial care.

Confirmation of the recommendation of the county department will be made by the Medical Section of the state department on the Certificate of Eligibility and remedial care certified. Section F will be detached and returned to the county department as a notice of certification. On other actions the certified copy of the Change of Status will serve as the county's notification of certification.

General Relief

The final decision on a case rests with the welfare worker under the supervision of the Director of Social Welfare or Overseer of the Poor.

NOTIFICATION

Notice of Decision

OAA

When certification is completed in the Division of Public Assistance of the state Department of Social Welfare for the approval of a new application or reapplication, a revision in the amount of an assistance grant, no change in the amount of assistance following a review or a rejection or cancellation, a Notice of Decision, PA-3101-1, will be written. When an application for assistance is approved, or the amount of assistance is revised, the amount of such assistance will be shown on the notice together with the date that the assistance is effective.

If assistance is not approved, the notice will indicate that assistance has been rejected, or if previous assistance is canceled, it will indicate that assistance has been terminated. If there is no revision in the grant, the notice will indicate no change.

Release of Notice on Applications and Reapplications

To County

The Notice of Decision, PA-3101-1, will be dated and forwarded by the state Department of Social Welfare to the county Department of Social Welfare as soon as certification is completed and a certificate number assigned.

If the notice indicates rejection, the welfare worker should advise the applicant of the action which has been taken and the reason for the rejection. The applicant should also be advised of his right to appeal to the state Board of Social Welfare.

To Applicant

When an application is *approved* for assistance, the applicant's copy of the Notice of Decision will not be released until the day after the first warrant is released. This will prevent the applicant from expecting his first warrant earlier than it can be released.

When the application for assistance is *rejected*, the applicant's copy of the Notice of Decision will be released within one week after rejection has been certified.

Release of Notice on a Revised Grant, No Change and Cancellations

To County

The Notice of Decision will be released to the county Department of Social Welfare as soon as certification is completed on any assistance grant on which there is no change or which is revised or canceled.

To Recipient

The recipient's copy of the Notice of Decision will be released to him immediately if certification is completed between the first and the fifteenth of the month. Any certification completed after the fifteenth of the month is not effective until the first day of the second month following certification. Therefore, the Notice of Decision will not be released to the recipient until after the first day of the month following certification. If there is no change in the amount of the grant, a Notice of Decision is not released to the recipient.

AB

When an application or reapplication, revision in the amount of the assistance grant or a cancellation is approved and confirmation is received from the state department, a Notice of Decision, PA-3102-0, is prepared by the county Department of Social Welfare. When a decision to reject is completed in the county Department of Social Welfare, a Notice of Decision, PA-3102-0, is prepared.

The county welfare worker should deliver the Notice of Decision to the applicant or recipient and read and explain to him the contents of the notice.

Release of Notice on Applications and Reapplications

To Applicant

When an application is approved for assistance and confirmation of the county's recommendation is received from the state department, the applicant's copy of the Notice of Decision should be delivered

and read by the county department on the first day of the month that assistance payments are to be paid. The first warrant will be released to the applicant approximately the fifth day of the month.

When the application for assistance is rejected, the applicant's copy of the Notice of Decision should be delivered and read by the county Department of Social Welfare at the time decision is made to reject the application. The welfare worker should advise the applicant of the action which has been taken and the reason for rejection. The applicant should also be advised of his right to appeal to the state Board of Social Welfare.

Release of Notice on Revised Grants and Cancellations

To Recipients

The Notice of Decision on revised grants should be delivered and read to the recipient immediately by the county department upon receipt of confirmation of the county's recommendation from the state department. The Notice of Decision delivered and read will indicate the effective date of the revision in the grant. Such date will be the same as that stipulated by the county on the Change of Status unless for some valid reason the details for certifying assistance or writing the first warrant could not be completed by the date recommended by the county.

When assistance is to be canceled, the county department shall submit the Change of Status, PA-4104-0, to the state department. As confirmation of the action, the original PA-4104-0 will be returned to the county department. At that time a Notice of Decision shall be delivered and read to the recipient and the welfare worker should visit the recipient and explain the reason for cancellation and advise him of his right to appeal to the state Board of Social Welfare if he is dissatisfied with the decision.

ADC

Same as aid to the blind except the Notice of Decision shall be mailed to the applicant or recipient and the warrants will be released to the applicant approximately the tenth day of the month.

Remedial

When a decision is completed in the county Department of Social Welfare for rejection of an application or reapplication for remedial care, a Notice of Decision, PA-3102-0, will be written by the county department indicating rejection. The county welfare worker should deliver the Notice of Decision to the applicant and explain the contents of the notice and the right of appeal.

If remedial care is approved, a Notice of Decision, PA-3102-0, is prepared by the county department on receipt of Section F of the Certificate of Eligibility, confirmation of the county's recommendation, from the state department. The effective date is the date of certification shown on Section F of the Certificate of Eligibility. The notice should be delivered by a welfare worker.

General Relief

Since the welfare worker usually makes the final decision regarding eligibility and need for assistance or service, the family should be advised of the disposition of their application when a plan is completed with the family. No formal notice of decision is required.

Notice of Lien

A Notice of Lien, PA-5505-1, which includes a copy of the Certificate and Order for Assistance will be forwarded from the state Department of Social Welfare to the county recorder in the county where the application for old-age assistance was filed and in any other county where the old-age assistance recipient or his spouse has any interest in property.

The old-age assistance law provides that any assistance or funeral benefits furnished to a recipient of old-age assistance shall constitute a lien on any real estate owned either by the husband or wife. Upon receipt of the Notice of Lien, the county recorder should index and record the lien in the manner provided for the indexing and recording of real estate mortgages, and return the completed Notice of Lien, PA-5505-1, to the state Department of Social Welfare to be filed in the case record of the recipient.

Exception: The law provides exception for real estate owned by the Indian tribes residing in Iowa. No lien should be filed against their property.

Notice to Suspend or Discontinue Suspension of Taxes

OAA

As soon as assistance is granted, the county Director of Social Welfare, as a representative of the state Department of Social Welfare, should notify the board of supervisors of the county where the recipient owns property to suspend the taxes levied on such property.

Tax suspension notice, PA-5525-1, may be used by the county director to notify the board of supervisors of taxes which are to be suspended according to Section 427.9 of the 1950 Code of Iowa and to notify them when the recipient is no longer eligible for tax suspension under such statutory act.

Note: The above named section of the law does not require the suspension of taxes levied on property owned by the spouse of an old-age assistance recipient. The spouse may, however, petition for the suspension of taxes under Section 427.8 of the 1950 Code of Iowa if she is financially unable to contribute to the public revenue.

The office of the attorney general has rendered an opinion to the effect that the tax assessed to the recipient who holds only a partial interest in real estate should not be suspended as it would not be practical to suspend one portion of the tax and collect the other portion. If, however, the other person or persons who hold title jointly with the recipient petition for the suspension of the tax assessed to them under Section 427.8 of the 1950 Code of Iowa and such petition is approved, the tax suspension notice, PA-5525-1, should be filed to have the portion of the taxes suspended which are assessed to the old-age assistance recipient. When an individual holds life interest in real estate, all taxes levied on such property are assessed to the individual holding the life estate and the taxes should be suspended under Section 427.9.

In accordance with a recent opinion from the attorney general, it is only necessary to file the tax

suspension notice *once* during the continuous receipt of old-age assistance unless the recipient's interest in the property changes. Upon the death of an old-age assistance recipient, upon cancellation of assistance or upon a change in the recipient's interest in the property, the county auditor shall be notified by the county Director of Social Welfare. The Tax Suspension Notice may be used for this purpose after checking the explanatory portions of the form. If the canceled recipient is later reinstated, a new tax suspension notice, PA-5525-1, should be forwarded to the county board of supervisors.

In all instances, homestead tax credit should be requested for property which is used as a homestead even though the taxes assessed to such property have been suspended.

AB

The tax suspension notice shall not be used for recipients of blind assistance as the law does not provide for any automatic suspension of taxes for the recipient of blind assistance. The recipient or his spouse may file a petition with the board of supervisors for the suspension of the taxes which are levied on property owned by either one or both of them, in accordance with Section 427.8 of the 1950 Code of Iowa. If taxes are not suspended, the expense should be shown as a requirement in completing the assistance plan.

When real estate owned by the blind recipient or his spouse is retained as a homestead, they should each year apply for homestead exemption.

ADC

The tax suspension notice shall not be used for recipients who are parents of a dependent child under the aid to dependent children program as the law does not provide for any automatic suspension of taxes. The recipient and his spouse may file a petition with the board of supervisors for the suspension of the taxes which are levied on property owned by either, or both, parent or by the dependent child in accordance with Section 427.8 of the 1950 Code of Iowa. If taxes are not suspended, they should be shown as a requirement in completing the assistance plan.

When real estate owned by recipients, who are parents of a dependent child, is retained as a homestead, they should each year apply for homestead exemption.

General Relief

There is no notice or means by which the welfare worker can request the suspension of taxes on property owned by the recipient of general relief. However, if the family is unable to pay the taxes assessed to them, the welfare worker should advise them of the opportunity they have, under Section 427.8 of the 1950 Code of Iowa, to file a petition with the county board of supervisors for the suspension of their taxes.

AUTHORIZATION AND PAYMENT

Authorization for Payment

OAA

The certification of the division of public assistance of the state Department of Social Welfare is authorization to the Division of Accounts and Audits to order the state comptroller to write monthly warrants in favor of the old-age recipient, or his legally appointed guardian, in the amount specified in the certification.

AB

The certification of the division of public assistance of the state Department of Social Welfare of the certificate of eligibility submitted by the county Department of Social Welfare is authorization to the division of accounts and audits to order the state comptroller to write monthly warrants in favor of the recipient of aid to the blind or the legally appointed guardian of the recipient in the amount specified in the certification.

In addition, however, to the warrants drawn in favor of the recipient or his guardian, warrants may be drawn in favor of an examiner or hospital who has furnished to the recipient authorized eye examination and/or care or treatment to restore vision or prevent further blindness.

The approval of the claim of the examiner or hospital by the state consultant ophthalmologist and the director of the division of public assistance, is authorization to the Division of Accounts and Audits to order the state comptroller to issue a warrant to the examiner or hospital stipulated.

ADC

Same as aid to the blind. Warrants also may be drawn in favor of the doctor who has furnished authorized examination to the incapacitated parent.

General Relief

When a cash grant in favor of a recipient is authorized by the county Department of Social Welfare or overseer of the poor, approval of the county board of supervisors must be secured before the warrant is drawn by the county auditor.

When assistance is given in the form of goods, such as food, shelter, fuel, clothing, etc., the order for such goods should be authorized by the county welfare worker. The order should be drawn in favor of the individual, merchant, physician, etc., who is to furnish goods or services to the recipient.

Date of Payment

OAA

Applications or Reapplications

Investigation reports on applications or reapplications should be submitted to the State Department as soon as completed in the county. Due to the time required to complete the necessary accounting details and in writing warrants, the first warrant will not be released until approximately the 10th or 25th of the month, in which the grant becomes effective, depending upon the date of certification. Each month thereafter, during the recipient's eligibility for such assistance, the warrant should reach him on the second day of the month.

Revision in Grants

When the county Department of Social Welfare recommends a revision in the amount of an assistance grant, the report will be reviewed in the Division of Public Assistance. If certification is completed by the 15th of a month (in February, the 14th), the revision in grant will become effective as of the first day of the following month, and the revised warrant will be received by the recipient on the second day of the month.

The volume of work in the state office does not permit assurance that even those cases involving major changes in grant will be certified on the day received in the state department. Therefore, it will be important for counties to submit an even flow of work throughout the month and, when a major change in grant is involved, to submit the review well in advance of the 15th of the month, to insure certification effective the first of the following month.

When certification of a recommendation for a revised grant is not completed until after the 15th of the month (in February, the 14th), the revised grant will not become effective until the first of the second succeeding month.

AB

Applications or Reapplications

When a certificate of eligibility is *received* in the state department on an application or reapplication on or before the 27th of the month, assistance will be certified effective as of the first day of the following month but the warrant will not reach the recipient until approximately the 5th of the month.

Exception: During the month of February, a certificate of eligibility *received* in the state department on an application or reapplication on or before the 25th of the month will be certified effective as of the first day of the following month.

Revision in Grants

When a change of status, PA-4104-0, recommending a revision in grant is received in the state department on or before the 27th day of the month, certification will be completed and the revision will become effective as of the first day of the following month. The warrant will reach the recipient on approximately the 5th day of that month.

Exception: During the month of February when a change of status recommending revision in grant is received in the state department on or before the 25th, the revision will be effective as of the first day of the following month.

ADC

Applications or Reapplications

When a certificate of eligibility is submitted on an application or reapplication on or before the last day of the month, the assistance will be certified effective the first of the following month, if received in the state department not later than the 2nd day of such month. Due to the time required to complete the necessary accounting details and in writing warrants, each month during the recipient's eligibility the warrants will be released on approximately the 11th day of the month.

Revision in Grants

When the county department recommends a revision in the amount of the assistance grant on the Change of Status, PA-4104-0, on or *before* the last day of the month, certification will be completed and the revision in the grant will become effective as of the first day of the following month if received in the state department not later than the second day of such month.

When a recommendation for a revised grant is not mailed until the first of the month or thereafter, the revision will not become effective until the first of the succeeding month.

General Relief

The date of issuing assistance to the recipient of general relief shall depend entirely upon the circumstances and requirements of the individual case.

Receipt of Payment

OAA

All old-age assistance warrants will be mailed by the state Department of Social Welfare to the recipient at his last address, or to his legally appointed guardian. No warrant will be mailed to a general delivery address. If the recipient has moved from the address to which his warrant is mailed, the postmaster should return the warrant to the state Department of Social Welfare, where it will be held until the new address is received from the county Department of Social Welfare. Upon receipt of the new address, the warrant will be immediately remailed.

The warrant must be endorsed by the recipient by his signature or his thumb print. If endorsement is made by thumb print, the act shall be witnessed by two persons who shall sign as witnesses, also giving their address. The warrant may be cashed by any person, place of business, bank etc., but it shall be unlawful for anyone cashing the warrant or accepting the warrant in payment of goods or services to charge a fee or to discount or pay less than the face value of the warrant.

The warrants should be cashed immediately. If a warrant is lost, stolen or destroyed, the recipient should notify the county Department of Social Welfare. After all facts concerning the disappearance of the warrant have been ascertained by the welfare worker, he should assist the recipient in completing an Indemnity Bond. When the Indemnity Bond has been completed by the recipient and received by the state department, the state comptroller will be authorized to issue a duplicate warrant to the recipient.

Under no circumstances can a warrant be redeemed if it is over twelve months old. Warrants outstanding at the close of twelve months from date of issuance shall be canceled by the state comptroller and payment stopped on such warrants. No provision is made for issuing duplicate warrants to replace those so canceled.

If a warrant is incorrectly issued, it should be returned to the state department and rewritten provided such revision in the warrant is made within three months from the first of the month for which the warrant was issued. Recipients should be encouraged to watch the amount of the assistance warrant to see that it agrees with the amount listed on the Notice of Decision. If the two are not in agreement, such variance should be called to the attention of the county department before the warrant is cashed.

AB

Payment of blind assistance shall be made in the same manner as old-age assistance. The endorsement of the warrant, however, shall be made by the recipient's mark (X) rather than by his thumb print if he cannot sign his name. The mark must be witnessed by two people who shall sign as witnesses, also giving their address.

The physician who makes the eye examination to determine eligibility for blind assistance, or the physician or hospital who are authorized to issue care or service to the recipient to prevent blindness or restore vision will receive payment of their claims directly from the state Department of Social Welfare. The payment will be made by a state warrant.

ADC—Same as aid to the blind.

General Relief

Unless a cash grant is issued, the family will receive the goods or services authorized for them by presenting the county relief order to the merchant or individual named on the order.

The merchant or party to whom the order is drawn will receive payment by presenting his claim together with the order to the Director of Social Welfare or overseer of the poor, depending upon which person authorized the order, to be checked and presented by him to the county board of supervisors. The board of supervisors makes the final authorization and orders the county auditor to draw a warrant in favor of the firm or individual presenting the claim.

OUT-OF-STATE APPLICATIONS AND PAYMENTS

SECTION VI, CHAPTER 9

Applications

OAA

When an individual residing outside the state wishes to apply for old-age assistance in Iowa, the Application for Assistance, PA-1101-0, should be forwarded to the out-of-state agency and service requested in connection with completing the form. Such an applicant is eligible only when he meets the Iowa residence requirements; it is established that absence from the state is temporary and it has been determined that he does not meet the residence requirements of the state where he is residing.

The investigation should be made by the out-of-state agency and the findings acted on by the county Board of Social Welfare responsible for the case. It should be remembered that other states are not acquainted with our program and in order to secure the information desired it is necessary for the county welfare worker to ask specific questions and advise the out-of-state agency what information is required to determine eligibility and the extent of need of the applicant. (See section VI, chapters 1 and 3).

The amount of the grant should be determined by using our standards of assistance. The out-of-state agency may be requested to complete columns I, Expenditures of Family, (c) and (f) of the Record for Determining Assistance, PA-2301-0, or the information may be included in a letter which outlines the expenses of the household, the contributions of the family to the recipient, his personal expenses etc., together with general information regarding the applicant's living arrangements. If the out-of-state agency does not prepare the Record for Determining Assistance, PA-2301-0, it shall be prepared by the local county welfare worker. A narrative report, Record for Determining Assistance, other necessary forms and the recommendation of the county department should be submitted to the state department.

If the application is approved and assistance granted, the recipient may continue to receive assistance until he qualifies under the residence requirements of the state in which he is residing. Cancellation should be effected if the recipient fails to make application in the other state within a reasonable period of time after residence requirements are met.

AB

Same as old-age assistance except that the Application for Assistance, PA-1101-0, Record for Determining Assistance, PA-2301-0, narrative report etc., need not be submitted to the state department and it would be necessary to make arrangements for an eye examination to determine whether the applicant meets the visual requirements. A report on the Physician's Report on Eye Examination, PA-2115-2, or Optometrist's Report on Eye Examination, PA-2117-2, prepared by a qualified examiner, approved by the out-of-state agency, would be acceptable. It is recommended, in all instances where applications are received from persons residing outside the state, that the Report on Eye Examination, together with the Eye Examination Order, PA-3114-2, and a short history on blindness be submitted to the state consultant ophthalmologist for a decision prior to completing the investigation relating to other eligibility factors. The fee for the eye examination should correspond to our schedule.

When a decision on the case has been reached, the Notice of Decision, PA-3102-0, should be forwarded to the out-of-state agency for delivery to the recipient.

ADC

Applications for aid to dependent children from persons residing outside the state may be approved, only if it is established that the absence is for a *temporary period* and it is the *intent of the applicant and children to return.* If the applicant, with whom the children are living, plans to establish permanent residence in the other state, the children are not eligible for assistance. Cancellation should be effected within a reasonable period of time after the recipient meets the residence requirements of the other state.

The same general procedure should be followed as outlined under old-age assistance except that the application, narrative report and forms are not forwarded to the state department. When a decision on the case has been reached, the Notice of Decision should be mailed by the county department directly to the payee and a copy forwarded to the out-of-state agency.

(Revised May 23, 1952)

Payments

OAA

In order that the recipient of old-age assistance will receive his warrants promptly if he plans to leave the state, it is his obligation to notify the county Department of Social Welfare of his change of address immediately preceding his departure from the state.

The county welfare worker shall inform the recipient that assistance payments will be continued

until he meets residence requirements for old-age assistance in the other state. At that time it will be necessary for him to file an application for assistance. Payments will be continued pending a decision on the application by the other state. If the application is rejected on the basis of failure to meet *residence requirements,* assistance shall be continued. Payments will be made on the basis of his needs while he is out of the state, however, his requirements shall be based on our standards of assistance. At the time he leaves the state, it will be necessary to enlist the service of an out-of-state agency to verify the living arrangements of the recipient, his resources and requirements while out of the state.

The recipient should also be informed of the possible difficulties of obtaining supplemental assistance such as medical care from his county of residence while he is outside the state or in a state in which he does not have legal settlement.

Notification—Whenever a recipient moves to an out-of-state address regardless of the duration of his absence and the county Director of Social Welfare is not responsible for the expenditure of the county poor fund, the county director should notify in writing the person in the local county who is responsible for the expenditure of this fund.

The county department shall transmit a change of address to the state Department of Social Welfare on Form PA-4102-0, listing the exact date of the recipient's departure from the state.

It will be the responsibility of the county Department of Social Welfare to make investigations as frequently as necessary to determine continued need for assistance while the recipient is out of the state. A report must be secured from the out-of-state agency at least once in every twelve-month period. This should be accomplished by requesting service from the out-of-state agency and through correspondence with the recipient. It should be remembered, however, that other states are not acquainted with our program and in order for us to secure the information desired it is necessary for the county welfare worker to ask specific questions and advise the out-of-state agency what information is needed in order to determine the extent of need of the recipient. To assist the out-of-state agency in making the home visit, the full name of the family with whom the recipient may be residing and the exact address should be given. The out-of-state agency may be requested to complete columns I, Past Expenditures of Family, (e) and (f) of the Record for Determining Assistance, PA-2301-0, or they may include in a letter the information they receive regarding the expenses of the household, the contributions of the family to the recipient, his personal expenses, etc., together with general information regarding the recipient's living arrangements.

If the out-of-state agency does not prepare the Record for Determining Assistance, PA-2301-0, it shall be prepared by the local county welfare worker. The information from the out-of-state agency should be recorded in the narrative.

At least once a year and at any other time when a change in grant is indicated, a report and the recommendation of the county department should be submitted to the state department. Such report shall include a Record for Determining Assistance, PA-2301-0, a statement of the recipient's present circumstances and facts to establish his continued eligibility for assistance.

Cancellation should be effected if the recipient fails to make application in the other state within a reasonable period of time after residence requirements are met.

AB

Same as old-age assistance except that no Record for Determining Assistance, PA-2301-0, or narrative report shall be sent to the state department. Any recommendation for change in grant shall be submitted to the state department on the Change of Status, PA-4104-0.

ADC

Assistance may be continued while the *payee and child are outside of the state* only if it is their plan to stay for a very temporary period. If they remove themselves from the state with the intention of establishing their residence in the other state, assistance must be canceled as soon as they are certain of their intentions.

It is the obligation of the payee to notify the county Director of Social Welfare of their change of address before they leave the state. As soon as the family leaves, a Notice of Change of Address, PA-4102-0, shall be submitted to the state department giving the exact date of the recipient's departure and the change in address. Cancellation should be effected if the recipient fails to make application in the other state within a reasonable period of time after residence requirements are met.

The welfare worker shall determine from the payee and when advisable from the out-of-state agency information regarding the living arrangement of the family while they are in the other state and facts to determine their continued eligibility and need for assistance.

If the *dependent child* goes to the home of another relative outside of the state for a temporary period of time, assistance may be continued provided the payee maintains parental control over the child during his temporary absence. It will be the responsibility of the payee to notify the county Welfare Department before the child's departure of the plans for the child, including a plan for parental control over the child during his absence. Assistance warrants will be mailed to the payee during the child's temporary absence.

A long-time plan for a child's absence from the state should be discouraged in view of the problem involved in maintaining parental control over the child.

The welfare worker should inform the payee of the possible difficulties of obtaining supplemental assistance such as medical care, from his county of residence, while he is outside the state or in a state in which he does not have legal settlement.

Notification

Whenever a payee moves to an out-of-state address, regardless of the duration of his absence, and the local county director of social welfare is not responsible for the expenditure of the county poor fund, the county director should notify in

writing the person in the local county who is responsible for the expenditure of this fund.

PAYMENTS—OUTSIDE THE UNITED STATES

OAA

Assistance may be continued for a period not to exceed 90 days when a recipient is visiting outside the United States. If it is his intention to reside permanently in another country, assistance shall be canceled at the time he leaves the state.

AB and ADC

Same as old-age assistance.

CHANGE IN STATUS

SECTION VI, CHAPTER 10

Revision in Amount of Assistance

During the time the recipient receives assistance, his circumstances may change, thus necessitating an increase or decrease in the amount of assistance needed. A reinvestigation should be made periodically to determine any change in circumstances, or if the welfare worker is informed of some change in circumstances, a reinvestigation should be made at that time to determine whether or not an adjustment in the grant is indicated. (See VI-4.)

OAA, AB and ADC

Determination of Continuing Eligibility and Need

Recipient's Responsibility

The continuance of assistance is dependent upon continuing eligibility and need for such assistance, either in the amount originally approved or in a revised amount. The recipient is responsible for reporting to the county department any change in circumstances which might alter the need for assistance.

Periodic Visits

In addition to relating to the recipient his responsibility for notifying the county office of any change in circumstances, the welfare worker should make visits to the home sufficiently often and know the recipient and family well enough to determine whether at any time a change in eligibility or the amount of grant is indicated.

Work File

When the welfare worker has reason to believe that the circumstances of the recipient or family might change at a future date, he should incorporate into the narrative the information he has and place a work card in his work file to call attention to the case at the time the reinvestigation or further verification should be made. In no instance should the work card be set ahead more than 12 months from date of last home visit on an old-age assistance or aid to the blind case or 6 months on an aid to dependent children case. (See VI-4.)

Reinvestigation

When the welfare worker learns of any change in the circumstances of the individual which affects continuing eligibility or the need for a revision in the amount of assistance, or when 12 months have elapsed since the last home visit (ADC—6 months), the welfare worker should make a reinvestigation to establish continuing eligibility and a plan for assistance.

Exception: When facts are disclosed within three months after an investigation or reinvestigation which would alter the amount of a recipient's grant, the welfare worker need not make a complete reinvestigation, but should determine whether or not any other circumstances have changed during the short interval of time. The recommendation for a revised grant should be made on the basis of the specific factors which are changed.

The reinvestigation should include a review of the requirements of the recipient or those for whom assistance has been granted, the status of real or personal property holdings including insurance, income, children's contributions or ability to contribute, contributions from friends or other relatives and any other factors which would affect continuing eligibility and amount of assistance. (See VI-4.)

County Reports

The case record in the county office should carry a chronological report on all home visits, office interviews, information secured from collateral sources, etc., but such a report need not be submitted to the state department each time a contact is made unless the information affects eligibility or amount of assistance required.

OAA

If circumstances warrant a revision in grant within three months after the last investigation, a new Record for Determining Assistance, PA-2301-0, should be completed and a copy forwarded to the state department together with a supplemental narrative to report the facts upon which the revision is based. (See "Exception" above.)

When a reinvestigation is made due to some change in the circumstances of the individual, or at the close of a 12-month period, the welfare worker should summarize the supplemental data, with respect to eligibility factors or determination of need, which has been added to the county case record since the last report was submitted to the state department and incorporate with the information and facts secured and verified during the reinvestigation.

AB

If circumstances warrant a revision in the grant, a new Record for Determining Assistance, PA-2301-0, should be completed. In view of the short time required to effect a revision in an aid to the blind grant even temporary changes in circumstances should be carefully analyzed and a recommendation submitted for a revision in grant.

The recommended revision should be made to the state department on the Change of Status, Form PA-4104-0. The welfare worker should record the circumstances warranting a revision in the grant in the case history and file the new Record for Determining Assistance, PA-2301-0, in the case record to substantiate the recommendation.

ADC—Same as aid to the blind.

Recommendation

All reinvestigation reports, supplemental information or Change of Status, PA-4104-0, submitted to

the state department should carry the recommendation of the county Department of Social Welfare of the county where the recipient is residing.

Exception: When a recipient of aid to dependent children or blind assistance moves into the county while receiving assistance, and has resided there less than six months, the recommendation should be made by the director or county board of the county which is financially responsible for a portion of the assistance. The recommendation should be based on facts secured and submitted by the welfare worker in the county where the recipient is residing at the time of reinvestigation.

The recommendation must be based upon the information in the narrative report and Record for Determining Assistance. As in the case of an original approval for assistance, the recommendation of the county department must be signed by the county Director of Social Welfare, or the majority of the board members. If the county director or board does not agree with the recommendation of the welfare worker and the information incorporated in the narrative, an agreement must be reached before submitting a recommendation to the state Department of Social Welfare. (See VI-8.)

Notice of Decision

OAA

When the amount of a grant is revised, a Notice of Decision will be forwarded by the state department to the recipient and county department. A Notice of Decision is also forwarded to the county department following recertification even though the amount of assistance is not changed.

AB

When the amount of the grant is revised, a Notice of Decision will be delivered by the county Department of Social Welfare to the recipient. No Notice of Decision need be prepared following a reinvestigation if the amount of assistance is not changed.

ADC—Same as aid to the blind excepting the Notice of Decision may be mailed.

General Relief

Determination of Continued Eligibility and Need

Relief or service may be given for an emergency period or for an indefinite period of time, depending upon the reason for the relief or service and the continued need for such assistance. In addition to the client's responsibility for reporting any change in his circumstances, the welfare worker should visit the family and check collateral sources sufficiently often to have knowledge of the client's circumstances, requirements and continued need for relief or service. Plans made with the family should provide for current requirements and change as the circumstances or requirements of the family change. Any change in the amount of relief which is found necessary should be recommended by the welfare worker and paid by the agency in accordance with the rules of the agency.

County Reports

A report on all visits to the home, information received from collateral sources, etc., as well as any change in the plan with the family and amount of relief issued, should be incorporated in the case record of the client.

Change of Address

A change in the address of a recipient of assistance is sufficient reason for a revisit to the home to determine the individual's living arrangement, whether such may alter his need for assistance and to verify his change of address for the issuance of his warrants or relief orders. Any change in the name of the recipient, street address, rural route, town or county requires a change of address. When the person, rather than the name, to whom assistance is to be paid is changed, such action requires a change in payee rather than a change of address except in the case of a guardian.

Notice of Change in Address

1. *OAA, AB and ADC*

a. *Applicant*

When an applicant for assistance changes his address before the investigation is completed, he should report his new address to his county welfare worker, who should incorporate the information on the Notice of Change of Address, Form PA-4102-0, and submit the *original* to the state department. If he moves to another county within the state, a copy of the notice should be forwarded to the new county. It is not necessary for the county to retain a copy of the Notice of Change of Address if the information is incorporated into the case history. The new address and date and place the notices were mailed should be recorded.

b. *Recipient*

Assistance warrants cannot be delivered to any address where the recipient is not residing at the time of delivery. To avoid a delay in the delivery of a warrant, it is important that the recipient notify the county office immediately upon removal to a new address. The county department should complete the Notice of Change of Address, Form PA-4102-0, and immediately submit the *original* to the state department. If the recipient moves into another county, a copy of the Notice of Change of Address, Form PA-4102-0, should be forwarded to the welfare office of the new county.

No warrants will be mailed to a general delivery address. A warrant should not be mailed to the county welfare office except in an emergency when the recipient cannot *temporarily* receive his warrant conveniently at any other place. The reason for having the warrant delivered to the county office must be given on the Notice of Change of Address form or in a supplemental report attached thereto.

To assure a recipient of old-age assistance of receiving his warrant at a new address on the first of the month his change in address must be reported to the state department *at least three working days before the close of the preceding month* and, if possible, such notice should be in the state office by the fifteenth of the preceding month.

For aid to the blind a change in address should be reported not later than the first of the month to assure receipt of the warrant by the recipient by the fifth of the month.

To assure a recipient of aid to dependent children of receiving his warrant at a new address at the

usual time of the month, his change in address must be reported to the state department not later than the fifth of the month.

c. *Guardian*

When a guardian's address is changed, the change should be submitted to the state department. When a move of either the recipient or guardian results in their being in different counties some distance apart, a change of guardianship is often advisable. If the guardianship is not changed, the two county Welfare Departments should co-operate in securing necessary information to complete the investigation or reviews.

Exception: If the guardian of a child for whom aid to dependent children has been granted is not the recipient of such assistance, no report needs to be made to the state department regarding the change in address of such guardian. Any information regarding the guardianship should, however, be recorded in the county case record.

2. *General Relief*

A change in address which is reported by the client or disclosed by the welfare worker should be made a part of the case record and entered on the Change of Status, PA-4104-0. A change in address will often alter the needs of an individual and should be followed immediately by a home visit from the welfare worker.

Home Visit

1. *OAA, AB and ADC*

When a welfare worker has been notified by the recipient of his change in address, the worker should verify the change and visit the recipient in his home. If the home visit discloses a change in circumstances which alters the recipient's needs or resources, a reinvestigation should be completed and a revision in grant recommended. However, if the visit indicates that there is no material change in the requirements or resources, the welfare worker should incorporate the information into the case narrative, but need not make a report to the state department other than the Notice of Change of Address.

Note: If the recipient's address is changed during only a short visit (less than three months), a reinvestigation need not be made but a Notice of Change of Address must be submitted to the state department and to the county Welfare Department if the recipient is visiting in another county. The word "visit" should be entered on the Notice and the anticipated duration of the visit.

OUT-OF-COUNTY TRANSFERS

Financial Responsibility

1. *OAA*

Since the county does not pay any portion of the old-age assistance grant, the transfer of funds is not involved in this program. This does not, however, relieve the county of legal settlement from the financial responsibility of any supplemental assistance which is required for the recipient or his family.

2. *AB*

The county where the individual is living at date of application is responsible for one-fourth of the assistance issued until the recipient moves into another county and resides there for a period in excess of six months after assistance is approved. Responsibility should be transferred to the new county after six warrants have been written in favor of the recipient while residing in such county for six consecutive months.

Examples: (1) Mr. A resided in X county where he filed his application for blind assistance on February 1, 1950. On February 15, 1950, the applicant moved to Y county where he continued to live. Assistance was approved on April 10, 1950. X county was responsible for one-fourth of the assistance issued to Mr. A between April 10 and October 10, after which time Y county was responsible.

(2) Mr. Z had lived in B county his entire lifetime. He applied for blind assistance and received same for a period of two years. On March 1, 1950, while still receiving assistance, he moved to C county where he resided until June 15, 1950, when he moved to D county. He was still residing in D county on January 1, 1951. B county was responsible for one-fourth of the total cost of all warrants issued to Mr. Z from the date of approval to December 15, 1950. D county was responsible for one-fourth of the warrants issued thereafter until Mr. Z moved to another county and remained there six months. C county was not responsible for any assistance issued.

Exception: When a recipient of blind assistance leaves the county in which he is receiving assistance, for the purpose of attending college, a trade or other type of school, in another county, and it is established that the absence is temporary and for educational purposes only, the financial responsibility is not transferred.

If supplemental assistance is required from the county poor fund for the blind recipient or his family, the county in which he has legal settlement is responsible for such assistance. The receipt of blind assistance prevents a person from gaining legal settlement in any county other than that county where he had legal settlement at the time blind assistance was granted.

Remedial

When an individual receiving blind assistance also receives remedial care, the county responsible for the cost of remedial care is the same as that responsible for the assistance. If the applicant for remedial care is not receiving blind assistance, the financial responsibility for such remedial care rests with the county where the applicant is living at the time the application for remedial care is filed.

3. *ADC*

The county where the recipient and dependent child are living at date of application is financially responsible for the county's share of assistance issued until the recipient and dependent child move into another county and reside there for a period in excess of six months after assistance is approved. Responsibility should be transferred to the new county after six warrants have been written in favor of the payee while residing in such county for six consecutive months.

Examples: (1) Recipient Mrs. A. and the dependent child reside in X county where she filed an

application for aid to dependent children on March 1, 1950. On March 15 Mrs. A. and the dependent child moved to Y county where she and the child continued to live. Assistance was approved on April 1, 1950. X county continues to be financially responsible for the county's share of the assistance issued to Mrs. A. and the dependent child between April 1 and September 30 or a period of six months. As of October 1, 1950, Y county was responsible.

(2) Mr. and Mrs. N. and their dependent child have resided in C county all their life. Mrs. N. applied for aid to dependent children and received same for a period of ten months. On February 28, 1950, while receiving assistance, the N family moved to X county where they resided for approximately two months or until April 25, 1950. The N family then moved to B county where they were still residing on November 1, 1950. C county was responsible for the county's share of assistance issued to Mrs. N. from the date of approval to November 1, 1950. B county was responsible for the county's share of the November 1st warrant and all warrants issued thereafter until the N family moved to another county and remained there six months. X county was not responsible for any assistance issued.

When a dependent child moves from the home of the recipient and into the home of another relative in another county, a new application must be filed in the county where the new applicant lives.

Example: Mrs. C., the recipient, and a dependent sister living in A county were approved for aid to dependent children February 16, 1950. They moved to B county three months after approval for assistance where they lived until January 1, 1951. Mrs. C. continued to reside in B county; however, the dependent child moved to the home of another relative in D county January 1, 1951. Assistance was canceled in B county in January and a new application was filed by the relative to whose home the child moved. Assistance was approved effective February 1, 1951, in D county. A county was financially responsible for the county's share of assistance issued from date of approval, February 16 through November 1 (three months in A county and six months in B county). B county was responsible for the December and January warrants issued. D county was responsible for assistance beginning February 1, the date of the approval of the new application.

If supplemental assistance is required from the county poor fund for the recipient or the dependent child, the county of legal settlement is responsible for such assistance. The child takes the legal settlement of his parent even though he may be living with another relative.

4. *General Relief*

When a person or family is receiving relief from a county in which they have legal settlement and they move into another county, the county from which they moved is responsible for the relief needed even though such need may continue over a period of years.

Transfer of Case Records

1. *OAA*

Applicant

If the applicant *moves* into a county other than the one where he filed application, the county of application should mail the case record including the application, an up to date face sheet and any information they have to the county into which the applicant moved; thus assisting the new welfare worker in completing the investigation. If responsible relatives reside in the county of application, visits to these relatives should be made immediately by the welfare worker in that county and the report of such visit included with other material which is forwarded to the new county.

When a record is transferred out, a letter of transmittal should be prepared in duplicate, requesting an acknowledgment of receipt of the record, and the original forwarded under separate cover to the new county. The duplicate letter of transmittal should be held as a control until acknowledgment is received.

Note: When the applicant merely goes to another county for a visit, the application should be completed by the county where application was filed and not forwarded to the other county for completion.

Recipient

When the recipient moves to another county in the state and plans to stay for an indefinite period of time, his case record should be checked to see that it is complete and up to date and includes a current face sheet. A summary of same should be made and retained in the inactive file in the county from which the recipient removed and the original forwarded to the new county of residence.

Exception: It is not necessary to transfer the case record if the recipient has moved just across the line into the adjoining county and no benefits would result by transferring to the other county the responsibility for servicing the case.

When a record is transferred out a letter of transmittal should be prepared in duplicate, requesting an acknowledgment of receipt of the record, and the original forwarded under separate cover to the new county. The duplicate letter of transmittal should be held as a control until acknowledgment is received. If the case record is transferred subsequent to the date the Notice of Change of Address is prepared showing the recipient's new address, a Notice of Change of Address should be prepared to notify the state department that a record is being transferred to another county.

After Death

The county in which a recipient is residing at time of death is responsible for preparing the thirty day report on Status and Recommendation of Estate of Decedent, PA-2333-0, relative to the possibility of recovery for assistance and benefits granted. If the decedent was granted assistance while residing in another county, the state department will request the original county to check the probate records in that county and submit form PA-2333-0. It is not necessary for the original county to secure the complete case file in order to submit this report. The information needed from this county can be secured from the probate records in the county clerk's office. If there are items on the form which the original county cannot complete because it does not have the entire record, such items may be left incomplete.

If a recipient has removed from a county but the county has failed to forward the complete case

record to the county of residence, such record should be immediately forwarded at time of death.

2. *AB or ADC*

Applicant

If an applicant for aid to dependent children and a dependent child or an applicant for aid to the blind move into another county before investigation is completed, the county where the application was filed should complete the investigation and recommendation. To grant assistance in accordance with the actual requirements of the aid to dependent children applicant and the dependent child or the aid to the blind applicant and to determine what resources are available under the new living arrangement, this information must be secured by the welfare worker in the county into which the applicant moved, forwarded to the county of application and incorporated into the case history, Record for Determining Assistance and recommendation of the county where the application was filed. The case record should be summarized, the summary sent to the county of residence and the original record retained in the county of application until the financial responsibility has been transferred to the other county.

Recipient

When a recipient of aid to dependent children and the dependent child or a recipient of aid to the blind move into another county, the county from which they removed should send a summary of the case record together with a Notice of Change of Address to the new county. A copy of the Notice of Change of Address should be sent to the state department at the time the recipient and the dependent child move.

When six warrants have been issued while the aid to dependent children payee and child or recipient of aid to the blind resided in the new county and they plan to remain beyond a full six month period, the Change of Status, PA-4104-0, should be completed showing a "transfer out" effective the first of the month following six full months residence in the county. One copy of the Change of Status, PA-4104-0, should be retained in the county file, one sent to the new county together with the complete case record including an up to date face sheet and two forwarded to the state department. A Notice of Transfer, PA-3142-0, should be mailed to the recipient to advise him of the responsibility of the new county. The new county should verify the continued residence of the recipient or payee and child in their county. After the recipient or payee and child have resided in the new county for six full calendar months, such county will register the case as a "transfer in" and assign a new number in the number register. They shall complete the Change of Status, PA-4104-0, showing a "transfer in" effective as of the first of the following month and the new case number. One copy of the Change of Status shall be retained in the county file, one mailed to the old county and two to the state department.

Since there is only one copy of aid to the blind and aid to dependent children records, it is recommended that they be sent to the new county by registered mail. A letter of transmittal should be prepared in duplicate, requesting an acknowledgment of receipt of the record and the original forwarded under separate cover to the new county. The duplicate letter of transmittal should be held as a control until acknowledgment is received.

After Death

The aid to the blind case is processed the same as an old-age assistance case after the death of the recipient except that the county of financial responsibility may be asked to submit a 30-day report giving only information which is available from the case record.

The county where the child is living at time of death is responsible for notifying the county of financial responsibility. The latter county then completes all necessary actions on the case. No Recommendation of Estate of Decedent, PA-2333-0, is prepared.

3. *General Relief*

The case record should remain in the county office where it was established but a summary should be made of the details which would be of greatest value to another county in servicing the case for the county of legal settlement.

CHANGE OF PAYEE

ADC

1. *Within Family Group*

A new application need not be filed when the payee is changed to the other parent or other closely related adult who is a member of the family group; i.e., Mr. N., recipient and payee, dies and his spouse, Mrs. N., upon county recommendation, becomes the new recipient or payee for their dependent child. The name of the recipient should be changed by entering the name of the new payee on the Change of Status, PA-4104-0. The warrants will thereafter be written in the name of the new payee but such change will not constitute a new case.

2. *New Family or Household*

A new application is required if a child moves into the home of another relative unless such relative is already a recipient of aid to dependent children. In the latter instance, the addition of another child and an increase in grant will be shown by a Change of Status, PA-4104-0. If a new case is established, a cross reference should be made with the case of the former recipient for reference material.

Exception: When a dependent child leaves the home of the recipient for a temporary period, the warrants will be mailed to the recipient and no change in payee is necessary, providing the recipient maintains parental control over the child during its temporary absence.

3. *Temporary Arrangements in an Emergency*

In emergency situations such as sudden death of the payee, desertion or commitment to a hospital for the mentally ill, payments may be made to persons acting for relatives for a temporary period (not more than 3 warrants may be issued) when the county Department of Social Welfare is assured that such person will use the assistance for the benefit of the children, provided:

a. Payments are made only for children who are recipients of aid to dependent children at the time the emergency occurs.

b. Payments are made only for the purpose of carrying out active planning for continued care of the child.

The name of the recipient should be changed by entering the name of the new payee on the Change of Status, PA-4104-0. Under "Reason for Change" the county should enter "Temporary Payee" and an explanation. Warrants will be written in the name of the temporary payee but such change will not constitute a new case. If the payee is living at an address other than that of the former payee, such information should be reported on a Notice of Change of Address form and submitted with the Change of Status form.

TRANSFER BETWEEN PROGRAMS

OAA and AB

If a recipient of old-age assistance wishes to apply for a transfer to blind assistance or vice versa, the county Department of Social Welfare should accept his application and complete a new investigation. The investigation report, supporting forms and county recommendation should be processed the same as an initial application. The Change of Status, PA-4104-0, recommending the cancellation of the original type of assistance should be submitted with the recommendation for approval of the new type of assistance, the cancellation to be effective with the approval of assistance in the other program.

SUSPENSION OF ASSISTANCE

To suspend assistance is to hold the recipient's warrant after it is written until such time as the reason for the suspension is cleared or until the case is cancelled. Suspension of warrants as discussed applies to old-age, aid to the blind and aid to dependent children programs.

Reason for Suspension

The county Department of Social Welfare should recommend suspension only when:

1. The recipient requests suspension.
2. Address of recipient is unknown.
3. Recipient is temporarily ineligible, i.e., temporary residence in a county home or certain other tax-supported institution, temporary employment, etc.
4. Recipient is definitely ineligible but may regain eligibility through a reconveyance of property, assignment of insurance, etc.

Recommendation for Suspension

The recommendation to suspend assistance should originate in the county Department of Social Welfare and be reported to the state department on Change of Status, PA-4104-0.

Notice of Suspension

1. *OAA*

The recommendation of the county will be reviewed in the state department and a Notice of Suspension, PA-3109-1, sent to the county Department of Social Welfare. A Notice of Suspension will be mailed from the state office to the recipient. The suspended assistance warrants are held in the state department until the reason for suspension is cleared or the assistance canceled.

2. *AB and ADC*

After the Change of Status has been confirmed in the state office a copy of the Change of Status, PA-4104-0, will be returned to the county department. A Notice of Suspension, PA-3146-0, should be prepared and delivered to the recipient of aid to the blind but may be mailed to recipients of aid to dependent children.

Release of Suspension

County Recommendation

OAA, AB and ADC

When the reason for the suspension has been cleared, the county department should submit a Change of Status, Form PA-4104-0, with necessary recommendation for the lifting of the suspension or other action as indicated by the circumstances of the case and recommendation for the disposition to be made of the warrants which have been held in suspension.

Number of Warrants to Release

OAA, AB and ADC

The county Department of Social Welfare is responsible for notifying the state department of the number of suspended warrants which should be released or canceled.

When a recipient has been ineligible during the period of suspension or has some other means of support during such period, but is again eligible for continued assistance, the county should recommend the cancellation of the warrants which have been held by the state department. If the recipient has had to incur debts for his living expense during the period of suspension, and he was not ineligible for assistance during such period, the county may recommend that his warrants be released for a period of not to exceed three consecutive months, including the month in which they are released.

The clearing of suspension should take precedence over all other matters and should be adjusted as quickly as possible. Not more than three suspended warrants may be released to a recipient.

Notice of Release of Suspension

1. *OAA*

When the county recommendation to release or cancel suspended warrants has been approved by the Division of Public Assistance, a Notice of Order to Lift Suspension, PA-3110-1, will be mailed to the recipient indicating the reason for the release and the number of warrants which are being released or canceled.

2. *AB*

When the county submits a Change of Status recommending the lifting of a suspension and the release or cancellation of suspended warrants, the action will be confirmed by the state department by returning to the county department a signed copy of the Change of Status, PA-4104-0. The county welfare worker shall deliver a Notice of Order to Lift Suspension—ADC, AB, PA-3147-0, to the recipient, indicating the action taken on the suspended warrants and the reason for such action.

3. *ADC*

Same as aid to the blind, except that the Notice

of Order to Lift Suspension ADC, AB, PA-3147-0, may be mailed to the recipient.

CANCELLATIONS

When a recipient of assistance is no longer eligible or in need of such assistance, the assistance should be canceled unless eligibility will be regained within a very short period of time. In the latter instance, assistance should be suspended rather than canceled.

The cost of services provided a former recipient of old-age assistance, aid to the blind or children in an aid to dependent children case, constitute an allowable administrative charge if such services are in process or planned at the time of cancellation or are related to assistance previously given.

1. OAA, AB and ADC

County Recommendation

The county welfare worker should make a complete report of the facts upon which ineligibility is founded and submit the facts to the director or county Board of Social Welfare for recommendation for cancellation. When cancellation is recommended because the recipient is no longer in need of such assistance and the income or resources available are in excess of requirements as shown in the case record, the welfare worker should complete a Record for Determining Assistance, PA-2301-0, to verify lack of need. In like manner, all other reasons for cancellation should be thoroughly verified and reported in accordance with regular recording procedures.

If a recipient has real estate on which the taxes have been suspended because he has received old-age assistance, the county auditor should be notified of the cancellation of assistance in order that he can discontinue the suspension of taxes.

Voluntary Request for Cancellation

If a recipient of old-age assistance, aid to the blind or aid to dependent children upon his own initiative requests discontinuance of assistance, such request should be submitted to the state department on Change of Status, PA-4104-0. The plans of the recipient for supporting himself or the dependent child should be explained and the reason for cancellation should be coded.

2. Remedial

When the recipient decides after approval not to avail himself of remedial care, the expense is otherwise taken care of, the recipient dies before receiving such care or when the state consultant ophthalmologist indicates on the Progress Report of Attending Ophthalmologist, PA-5107-2, that remedial care should be closed, the remedial case should be canceled if the individual is receiving *remedial only* or *remedial and old-age assistance* or *aid to dependent children.* (If the recipient of remedial care continues to be eligible for blind assistance, closing of remedial care is all that is necessary.) The county recommendation should be submitted in duplicate on a Change of Status, PA-4104-0, and the reason for cancellation entered on the form.

3. General Relief

Procedure followed varies among counties.

CASE CLOSING

Cases may be closed at the time assistance or service is discontinued *or* upon the death of the recipient and final clearance of the case, dependent upon the program through which assistance is received.

1. OAA

a. *Applicant*

An application which has not been approved shall be closed only upon the death of the applicant. The notice of death received in the state department from the county Department of Social Welfare shall constitute sufficient information to close the case. The county and state department should immediately file their case record of the deceased applicant in "closed" files. The "closed" files may be storage files since the case records filed therein will never be reopened.

b. *Recipient*

Assistance to a recipient of old-age assistance must be canceled, because of death or other reasons, before the case can be closed. Most closings follow the death of the recipient. However, in a few instances, a case may be closed while the recipient and spouse are living provided assistance has been canceled and the assistance issued to both has been repaid in full or recovery is abandoned.

When the notice of death of a recipient of old-age assistance is received by the state department, the assistance will be canceled (See Note) and the case will remain inactive until all work on the case is completed. (See Employees' Manual, IX-1.) When the claim of the Department of Social Welfare, for assistance granted, has been settled by reimbursement from the estate of the deceased recipient, or by sale of real estate upon which we have a lien, or if the property counselor of the Division of Public Assistance, with the co-operation of the county welfare worker, establishes that there are no assets from which reimbursement can be made, the property counselor will order the case closed. The county shall be so notified and the case records in both the county and state offices should be stamped "closed" and removed to a "closed" storage file.

Note: If the notice of death is received by the state department after the cut-off date (13th to 15th of month), the assistance warrant shall be suspended and cancellation will not be effective until the following month.

2. AB

a. *Applicant*

When an application is filed and the applicant dies before approval of the application or when an application is withdrawn, the application should be rejected. The case folder and record may be filed with other closed cases in a "closed" file.

b. *Recipient*

Assistance to the recipient of aid to the blind must be canceled before the case can be closed. Most closings follow the death of the recipient. Another reason for which cases may be closed is available resources to meet financial needs.

Any of the above or other reasons for which the case is closed should be verified and carefully

recorded in the case history in the county file. Change of Status, PA-4104-0, shall be completed and immediately submitted to the state department so that assistance may be canceled. Recommendation for closing is made only on form PA-2333-0, Status and Recommendation of Estate of Decedent.

3. ADC

Closing should be recommended on an aid to dependent children case at the time assistance is canceled and the folder may be filed with closed records.

Exception: Closing should not be recommended if services are in process or planned at the time of cancellation. The cost of such services, following cancellation, constitute an allowable administrative charge to the aid to dependent children program.

4. Remedial

The remedial case should be closed at the time of cancellation. If blind assistance is to be continued, however, the case is not canceled but closed only. Recommendation for closing is made on Change of Status, PA-4104-0.

5. General Relief

When relief and service to a recipient is discontinued for any reason, the case becomes inactive. When relief or service is discontinued, the welfare worker may complete the Change of Status, PA-4104-0, ordering the closing of the case. The case record should be removed to a separate "closed" file which should be accessible for reference or to return the case to the active file upon reapplication of the family for relief.

HEALTH SERVICES

SECTION VI, CHAPTER 11

The need for services or goods to maintain or improve the health of an individual varies a great deal and should be carefully considered in determining the requirements of any individual or family.

The types of services or goods which may be required should fall within one of the following groupings: General medical care including prescriptions and household remedies, nursing services, dental, medical appliances, special examinations and remedial and preventive eye care. Some of the assistance programs do not make provision for all of these services and goods. If sufficient assistance for all health requirements cannot be provided from the same program from which other assistance is issued, the welfare worker should assist the individual in securing the necessary service or goods from other funds or other community resources.

Medical Care

In the public assistance programs, an allowance for medical care may be included in the assistance plan only when provided by a physician, osteopath or chiropractor. Free choice of doctor or druggist shall be exercised by the recipient.

All resources available should be utilized in meeting medical needs. Circumstances under which allowances for medical services and drugs may be included as requirements in the assistance plan vary among the different programs.

OAA

The cost of approved medical care and drugs which are required because of chronic illness may be provided for in the old-age assistance grant under the following conditions:

When an individual who is in need of medical care for a chronic illness, requires such care for a period beyond one year, changes doctors or there is a change in his condition which indicates a variation in the amount of medical expense or, at the time of a review, the attending doctor, or the doctor of his choice, should complete a Medical Report, PA-5201-1. When submitted to the county office, the welfare worker should include the amount recommended for services and drugs as a requirement in the assistance plan, provided it does not exceed the established maximum of $4.00. The completed Medical Report, PA-5201-1, should be retained as a part of the county case record.

The county welfare worker *shall record in the narrative the date the doctor signed the Medical Report, upon which the recommended medical allowance is based, and the diagnosis set forth on the Report.* The narrative should also include a general description of the recipient's physical appearance and a brief summary of pertinent information included in the Medical Report. If ambulatory but still requiring the services of a doctor in the home, this should be mentioned. Information should also be given as to how the cost of medical care has been previously met and the monthly amount which has been expended for medical care including any payments from general relief.

If the individual requires surgical or medical care or drugs, the cost of which exceeds the maximum allowance because of either an acute or chronic illness, the expense may be supplemented from county funds, provided by relatives, or other public or private agencies.

AB and ADC

See Public Assistance Circular Letter No. 84, "Provision for Medical Care and Drugs to Recipients of Aid to the Blind and Aid to Dependent Children on a Post Payment Basis."

General Relief

Plans for paying for medical care for recipients of general relief vary among counties. Each county has established a plan or agreement with the medical society which they believe to be the most satisfactory considering their particular facilities and problems.

In many instances, the family or individual may have income sufficient for general living expenses, but not sufficient to meet all medical expenses. In such instances, the welfare worker should compute an assistance plan to determine if the income of the family is sufficient to also meet the medical requirement. If income is found to be inadequate for medical care, authorization may be given for medical care only, the family meeting all other expenses.

Nursing Services

The *recommendation of a doctor is necessary* when nursing service is required because of a chronic physical or mental condition of an individual. Either the cost of a nurse in the home or of a

reasonably priced nursing home may be provided depending upon the wishes of the individual and the available facilities.

At the time of the original determination as to the type of care required, the matter should be thoroughly discussed by the welfare worker with the operator of the home and the doctor as well as at the time of subsequent change to a different type of care. All cases where an allowance is provided for nursing service shall be reviewed quarterly to determine the continued need for the care being provided or whether another type of care may be indicated. Such information shall be recorded in the case record. In all instances the nursing home operator shall be interviewed and arrangements made for a *private interview* with the recipient.

A new assistance plan must be prepared at least every 12 months and following the quarterly review if a change in a grant is indicated as a result of increased or decreased needs of the recipient. The continued need for nursing home care must be established through a doctor at the time the case is reviewed and in all instances at least *once every 12 months.*

If nursing care is provided in a hospital for a recipient with a chronic condition, the case shall be reviewed quarterly to determine the continued need for care being provided or whether another type of care is indicated. If a change is indicated, the worker should confer with the doctor relative to future plans for the recipient. Such information shall be recorded in the case record. In all instances arrangements shall be made for a *private interview* with the recipient.

A new assistance plan must be prepared at least every 12 months and following the quarterly review if a change in grant is indicated as a result of increased or decreased needs of the recipient. The continued need for nursing care, in a hospital, for a chronic condition must be established through a doctor at the time the case is reviewed and in all instances at least *once every 12 months.*

Medical Appliances

OAA, AB and ADC

Medical appliances or aids may be considered essential requirements only when *prescribed by a doctor* and the welfare worker establishes through the doctor or other available sources, that the appliance is required to improve the health of a person, provide physical security to him and his associates or rehabilitate him for employment.

The need for an appliance should be carefully evaluated by the worker and information concerning the basis on which the need has been established, recorded in the case record. While the difficulties encountered in learning to use and wear an appliance are, in many instances, compensated by the satisfaction obtained from its use, it should be kept in mind that aged persons may have particular difficulty in making such an adjustment and others may be physically or mentally unable to adjust to an appliance.

The individual needing an appliance, or members of his family, should make tentative arrangements for the purchase and payment plan after the need has been established by the agency. The most *reasonable cost* for securing the appliance should be included with other requirements of the individual in planning for assistance. In no instance may the cost of a medical appliance not authorized by the agency, prior to the purchase, be included as a requirement in the assistance plan.

The welfare worker is responsible for recommending a revision in the grant on termination of the period during which payments on the appliance, were included in the assistance plan. (In old-age assistance cases the recommendation should be submitted to the state department 45 days prior to the date the allowance is to be removed.)

General Relief

Medical appliances which are essential may be furnished to an individual who is receiving general relief or who is found to be in need of such assistance.

Dental

An allowance for certain types of dental care may be included as a requirement in the assistance plan.

OAA, AB and ADC

When an applicant for or recipient of assistance or any member of the family, whose total requirements are considered as those of the eligible person or group is in need of any of the types of dental services for which provision is made in the categorical programs, he should have his dentist check his teeth, determine what work is necessary, the cost of such service and how payments may be made. Such information should be verified by the welfare worker in consultation with the dentist and recorded in the case history. If the need is established, the allowance should be prorated over a period of not to exceed twelve months and included with other requirements of the individual or eligible group. The welfare worker is responsible for authorizing a revision in the assistance grant at the termination of the period in which an allowance for dental care is required. On old-age assistance cases, such recommendation should be submitted to the state department 45 days prior to the date the allowance is to be removed.

General Relief

Plans for providing dental care to recipients of general relief vary among counties. In most instances, dental care is furnished as needed on an emergency basis and an individual authorization is issued to the dentist who in turn bills the county for the payment.

Household Remedies

All individuals or families require an allowance to purchase items which are needed for minor injuries or illnesses which are not sufficiently severe to require the services of a doctor. For these requirements, such as first aid supplies and proprietary medicines (ointments, antiseptics, aspirin, laxative, etc.), an allowance shall be included in the assistance plan.

Household remedies do not include vitamins, pharmaceutical preparations and patent medicines. If these are needed, they should be prescribed by a doctor and included as a "medical care" requirement.

Special Examinations

Examination of Incapacitated Parent

When a medical history is necessary and is not available to establish incapacity of a parent of a child for whom aid to dependent children is requested, the welfare worker should assist the family in securing the services of a doctor for an examination. The result of the examination will be one factor in determining the incapacity of the parent. The findings of the doctor may be written or given orally to the welfare worker and should be recorded in the case history.

If resources are not available to meet the expense of the examination, the welfare worker shall authorize the doctor to make the examination and submit his claim to the state Department of Social Welfare for payment. The fee for examination should be based on the indigent fee schedule used in the county.

Eye Examination

An eye examination is necessary in determining eligibility for the aid to the blind and for recipients of other programs or self-supporting individuals who are in need of remedial services but unable to meet the expense.

Selection of Examiners

An applicant requesting aid to the blind may select an examiner from either the approved list of ophthalmologists or the approved list of optometrists. The applicant requesting remedial services shall select an examiner from the approved list of ophthalmologists.

All examiners who make the eye examination for determination of blindness or need for remedial care must be approved by the state Department of Social Welfare. If the physician or optometrist desires to perform eye examinations the county Department of Social Welfare should submit his name to the state Department of Social Welfare. The state consultant ophthalmologist and state Board of Social Welfare will approve the request if the examiner is qualified by law to make the examination.

Supervision by State Consultant Opthalmologist

The state Department of Social Welfare retains on its staff a part-time consultant ophthalmologist, who reviews all examination reports and claims of examiners and interprets the program through the various professional societies.

Examination Process

Authorization for Original Examination—Unless the applicant for blind assistance or remedial care is found to be clearly ineligible at the time of application, the welfare worker should immediately arrange for the eye examination.

A letter notifying the applicant to report to the examiner should be given or mailed to the applicant by the county Department of Social Welfare immediately following the application.

A copy of the letter to the applicant for *remedial care* together with four copies of the Eye Examination Order, PA-3114-2, and three copies of the Physician's Report on Eye Examination, PA-2115-2, should be sent to the physician giving him formal authorization to make the examination. The same procedure is followed when the application is for blind assistance except that only two copies of the Report on Eye Examination (PA-2115-2 or PA-2117-2) are required.

The welfare worker's knowledge of medical or social data pertinent to the mental or physical condition of the applicant should be provided the examiner at the time of the authorization.

Authorization for Additional Examinations—The examiner, on the original eye examination report, may indicate the advisability of a re-examination at some future date. In such an instance, the county welfare worker should record this information in the case record. He should also file a work card on the case in such a manner that it will serve as a reminder to check on the need for re-examination when the designated time arrives.

A re-examination may also be requested by an applicant who has previously been found to have too great a degree of vision to qualify for assistance even though the original examination did not specify a need for re-examination. Information indicating that the individual's vision has improved or that he was malingering at the time of the original examination may make re-examination advisable. If an individual reapplies for blind assistance or remedial care, re-examination may be necessary.

If there is any question regarding the need for a new examination, the state consultant ophthalmologist should be requested to review the previous report to determine the need for a re-examination. The procedure used for an original examination should be followed.

Report and Claim of Examiner—The examiner is to complete three copies of the Physician's Report on Eye Examination, PA-2115-2, if the request is for remedial. If the applicant is requesting blind assistance, two copies of the Physician's Report on Eye Examination or Optometrist's Report on Eye Examination shall be completed. Four copies of the Eye Examination Order, PA-3114-2, to bill the department for his services are completed.

One copy of the Eye Examination Order, PA-3114-2, may be retained by the examiner, one copy filed in the case record and the original and duplicate, with the claimant's affidavit, sent by the county Department of Social Welfare to the state department with the original and duplicate copies of the Physician's Report on Eye Examination or the Optometrist's Report on Eye Examination. (Note: Three copies of the Physician's Report on Eye Examination are required if the request is for remedial care.)

Cost of Examination and Method of Payment—The cost of eye examinations for applicants for blind assistance or remedial care is paid by the state Department of Social Welfare subject to a reimbursement by the county of one-quarter the amount of such payments.

A fee of $5.00 is allowed for eye examinations, unless it is necessary for the examination to be made in the home of the applicant, because of his physical condition. Under such circumstances a fee not to exceed $10.00 will be approved. For travel outside the city limits an allowance not to exceed 25 cents per mile may be allowed.

Submission of Report on Eye Examination—The

Physician's Report on Eye Examination together with a history on blindness, including medical or social data pertinent to the mental or physical condition of the applicant, should be submitted in advance of the completion of the investigation. If a charge is made for a home call, information concerning the applicant's physical condition must be reported.

Decision of State Consultant—The state consultant will review in the state department the Report on Eye Examination, the history of blindness prepared by the welfare worker and if the applicant has been examined previously, copies of former eye examination reports. He will determine from the report and other information accompanying it whether the applicant meets the visual requirements. He will also review the information received from the county from the standpoint of need for remedial services.

The claim of the examiner shall be acted upon by the state consultant and the fee for the examination approved in accordance with the schedule outlined above.

Preventive and Remedial Eye Services

The aid to the blind law provides for remedial services to any person who is in need of treatment to prevent blindness or to restore eyesight, if such person meets the aid to the blind eligibility requirements with the following exceptions:

1. There is no limitation on the degree of vision.
2. There is no limitation on the age of the individual.
3. Income may be sufficient to meet all requirements except the cost of remedial care.
4. Receipt of other types of public assistance is not a factor of ineligibility.

It is necessary for anyone desiring to receive remedial eye care through this program to make application and for the county welfare worker to establish the applicant's eligibility for blind assistance except as outlined above. In addition to establishing eligibility for assistance, the need for remedial eye care in order to prevent blindness or restore vision must be established. The consultant ophthalmologist shall act upon all requests for remedial care and his recommendation shall be considered by the county welfare worker in establishing eligibility of the applicant. The state department shall act only upon the recommendation of the county department in approving assistance, canceling assistance or closing remedial. In case of hospitalization in the University Hospital the state department shall complete commitment papers and ask the county department to forward these to the hospital. Claims for payment are submitted to the state department directly from the University Hospital and are paid without authorization from the county. Payment of claims from local physicians and hospitals is first authorized by the county. The state consultant ophthalmologist shall notify the county department at the time the recipient no longer meets the visual requirements for aid to the blind and at the time that remedial service may be closed. It is the responsibility of the county department to submit Change of Status forms, PA-4104-0, recommending closing.

Applicants for remedial care may be grouped in three classes: Those applying for or receiving aid to the blind as well as remedial care, those receiving old-age assistance or a child receiving aid to dependent children while applying for remedial care, and those applying for remedial care only.

Remedial or preventive treatment or surgery may be furnished by either of the following:

1. A local physician and hospital. The services of the physician and the hospital costs should be based upon indigent rates. Every effort should be made to keep the costs to a minimum. When an unusually long period of hospitalization is indicated, the physician should submit a report on the condition of the patient and reason for extended hospitalization.
2. The University Hospital at Iowa City. The hospital accepts such patients in the eye department on an open quota to the state Department of Social Welfare and does not charge the case to the county quota.

The procedures followed in securing and giving remedial care to applicants vary according to the place of treatment and to the type of assistance, if any, that is being received by the applicant.

BURIALS

SECTION VI, CHAPTER 12

Eligibility

Many individuals receiving assistance may leave money or other assets sufficient to meet the expense of their burial; they may have insurance to defray the cost, or relatives who are able to assume this responsibility. Relatives can often make arrangements to meet the burial cost of the decedent even though they were not able to give financial support for his living expenses.

OAA

Any person for whom old-age assistance has at any time been certified, including such person who has been admitted or committed to a tax-supported institution, may be eligible for burial benefits, provided:

1. He has no relatives able to meet the expense. (See "Exception," under item 2.)
2. The decedent does not leave an estate which may be probated with sufficient proceeds to allow a funeral claim of at least $300.

Exception: Where there is a surviving spouse a funeral claim may be approved for the deceased recipient of old-age assistance provided: (1) There are insufficient funds, from insurance and/or burial benefits, as a result of the recipient's death, to defray the cost of burial, and (2) the remaining personal property of the deceased and surviving spouse does not exceed $300.

3. Proceeds from life insurance, funeral benefits, burial association, society or old-age and survivors' insurance, which are left to the decedent's estate, spouse, father, mother, children, sister or brother for the purpose of paying for the decedent's burial, 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 old-age assistance burial benefits of not to exceed $150 provided the

total cost of the burial less exempted items, available prior to the death of the recipient or provided by relatives or friends, does not exceed $300.

Note: Iowa Old-Age and Survivors' Insurance—According to a decision rendered by the employment security commission, the state Department of Social Welfare may not file a claim with the commission, for lump-sum death payments, for reimbursement of funeral expenses paid by the department. Consequently, a funeral claim for a deceased recipient, who is eligible for a lump-sum death payment under the Iowa Old-Age and Survivors' Insurance System, shall not be approved by the state department until the amount to be received is established and it is determined that it does not cover the cost of the burial, within the limitations recognized by the state Department of Social Welfare.

Federal Old-Age and Survivors' Insurance—In the absence of a spouse of a deceased recipient, eligible for a lump-sum death payment, to file for such payment the state Department of Social Welfare will file for reimbursement if the department has paid a funeral claim. If there is a surviving spouse to file for such payment, a funeral claim shall not be approved by the state Department of Social Welfare until the amount to be received is established and it is determined that it does not cover the cost of burial, within the limitations recognized by the state Department of Social Welfare.

AB or ADC

Any person who is deceased while receiving blind assistance, or any child who is receiving aid to dependent children at the time of his death 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, spouse, father, mother, children, sister or brother for the purpose of paying for the decedent's burial, 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 the blind recipient or dependent child or provided by relatives or friends, does not exceed $300.

General Relief

Any individual who is deceased leaving no insurance, burial benefits, or other resources and has no relative able to pay the burial cost is eligible for a county burial.

Application for Burial

OAA, AB and ADC

When the decedent leaves no resources or resources insufficient to meet burial costs and there are no relatives able to defray the expense, the relatives may file an application for burial benefits with the county welfare department. The application must be filed immediately after the death of the individual, prior to arrangements being made for funeral services, and should be signed by the spouse and the children of the decedent, or by the parents. In the absence of such responsible relatives, the application may be filed by a more distant relative.

Note: If there are no relatives to file the application, the application form should be completed by the county department following notification from the funeral director that he will be unable to secure payment for burial from any other source.

General Relief

When assistance is required from the county poor fund to defray the cost of burial, the family or relatives should request such assistance from the director of social welfare or overseer of the poor, depending upon which is responsible for the expenditures from the poor fund.

Notification by Funeral Director

When the funeral director accepts responsibility for the funeral and burial of a deceased recipient of old-age or blind assistance or general relief, or a child who was receiving aid to dependent children at the time of his death, he should determine from the family or relatives whether or not there are resources with which to defray the burial costs, or whether arrangements can be made whereby the family will meet such cost. If no other arrangements can be made, the funeral director is responsible for notifying the county director of social welfare or overseer of the poor of the death of the individual pending the application from the family for assistance with burial expenses.

Cost of Burial

OAA and AB

Total Maximum Cost

The total cost of the burial cannot exceed $300 and no more than $150 can be paid from old-age assistance or aid to the blind funds.

Exception: A reasonable cost for the burial lot, clothing, sexton service, automobiles furnished by relatives or friends, clergyman and music need not be included in the $300 maximum when such items are furnished by relatives, friends, or were available prior to the death of the recipient.

Maximum Old-Age Assistance or Aid to the Blind Benefits

The ordinary funeral and burial services for which specifications are listed should not exceed a cost of $150. Any portion of this fee not paid by relatives or friends or from the estate of the deceased may be claimed from the state Department of Social Welfare if the decedent qualifies for burial benefits.

Extraordinary Costs

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.

ADC

The same burial benefits are available to the deceased child who was receiving aid to dependent children at the time of his death as to the recipient of old-age or blind assistance when such benefits are required. A private funeral for a small child is, however, much less costly than that of an adult, and the fee charged by the funeral director should not exceed the cost charged for other children's funerals.

General Relief

There is no uniform county allowance for burial costs. Each county establishes its own burial allowance.

Burial Specifications

OAA, AB and ADC

Any funeral director filing a claim with the state Department of Social Welfare for $150 or any part thereof to cover burial expenses of a deceased recipient of old-age assistance or blind assistance or a child who was receiving aid to dependent children at the time of his death 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, covered with crepe or other material of comparable quality, fully upholstered and fully lined, trimmed with six short or two long bar handles, or 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 a radius of 20 miles of the place of death.

5. Clothing must be furnished by relatives or friends or provided from the resources 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. 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.)

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.

General Relief

There are no definite specifications established by law as to services furnished by the funeral director to an individual buried at the cost of the county. Such specifications should be established by each county.

Claim for Funeral Benefits

OAA, AB and ADC

The claim for funeral benefits shall be filed by the funeral director immediately following the burial of the deceased. The claim shall be filed on Form PA-5302-0 and presented to the county Department of Social Welfare.

If the funeral director accepts or charges any sum of money or other payment from any other source or the cost of goods or service is paid from any other source, such payment shall be deducted from the claim of not to exceed $150 unless such payment is for approved extraordinary items required for the burial or requested by relatives or friends, or for exempted items.

The funeral director, in making his claim for services and merchandise, shall not make claim for or make any charge for any sales or use tax inasmuch as he need not make a return of the same to the state of Iowa.

General Relief

The claim for service and merchandise furnished by the funeral director shall be filed with the overseers of the poor or director of social welfare, whoever is responsible for the expenditure of the county poor fund.

Approval of Claim

OAA, AB and ADC

The claim as presented by the funeral director shall be acted upon by the county Board of Social Welfare, or the county director of social welfare, if he has been authorized by the board members to act for them. Before approving the burial claim, the county department should have the following information:

1. Notification from funeral director that he is conducting an assistance funeral.

2. An application for funeral benefits.

3. Verification that there are no assets which could be used to defray such cost or no relatives financially able to meet such cost.

4. Knowledge that the funeral director fulfilled all specifications in conducting the assistance funeral. This information may be secured through inspection of the casket and burial, or specific knowledge of the type of service furnished by the funeral director.

5. Verification that any payments made to the funeral director by relatives, friends, etc., for service or merchandise has been deducted from the regular burial fee of not to exceed $150, unless such payments were made because of the additional cost of a steel or concrete vault or for other approved extraordinary expenses.

Immediately following the action of the county department, the burial claim should be submitted to the Department of Social Welfare for final authorization and payment.

General Relief

The claim of the funeral director shall be presented through the overseer of the poor or the director of social welfare to the board of supervisors for final approval and payment.

Authorization and Payment

OAA, AB and ADC

The recommendation of the county Department of Social Welfare on a funeral claim shall be accepted by the state Department of Social Welfare, unless insufficient facts are presented to substantiate such action. If the county department recommends rejection and the state department concurs, a letter of notification is written to the county Department of Social Welfare. The funeral director should then be notified and the reason for rejection explained. If information in the case record leads to disagreement with the recommendation of the county, correspondence will be directed to the county Department of Social Welfare in case of an old-age assistance recipient, in order to obtain more information to uphold the recommendation of the county, or for a change in recommendation. In case of recipient of blind assistance, or a child for whom aid to dependent children has been granted, the correspondence will be directed to the field representative. Upon the approval and authorization of the state Department of Social Welfare a warrant will be drawn in favor of the funeral director and mailed directly to him.

Release of Proceeds From Assigned Insurance Policy To Defray Burial Cost

OAA

When a recipient assigns an insurance policy to the state Department of Social Welfare with an agreement that the department may release up to $300 to defray burial costs, the release of such money by the department shall not follow the same procedure as the payment of burial benefits. The money will be released only when it has been determined that the proceeds of the insurance policy are in excess of premium payments for which the state has given a prior claim to a premium payer, or in excess of payments made by the department in completing the assignment or protecting the equity in the policies.

Notification Following Death of Insured—When a recipient dies who has assigned his life insurance to the Department of Social Welfare with an agreement that the department may release up to $300 to defray the burial cost, the family or relatives should immediately notify the county director of social welfare. They should assist the county worker in determining whether other resources are available to help defray the cost of the burial and advise him of the arrangements which have been made for the burial.

County Recommendation — The welfare worker should determine from information in the case record, the approximate value of premiums paid by the state Department of Social Welfare on the assigned policy. If it appears that the proceeds of the policy are in excess of payments made by the state department in completing the assignment or protecting the equity in the policy and no one else has a prior claim for premium payments, the welfare worker should verify through the funeral director the cost of the burial which is being furnished and request the state department to release from the proceeds of the assigned insurance policy the cost of the burial less any payments made or to be made from any other source, the total not to exceed $300.

The county recommendation should be made by letter to the state Department of Social Welfare.

Payment to Funeral Director—When the recommendation for release of funds to defray burial cost is received by the state department, the insurance records will be checked to determine the availability of the amount requested after all expenses on the policy paid by the state department are deducted. If the cost of burial not to exceed $300 less payments made from any other source, is available from the proceeds of the insurance, such payment will be made directly to the funeral director upon receipt of the proceeds of the insurance. If the amount recommended for release by the county Department of Social Welfare will not be available after premium payments have been deducted, the county will immediately receive notice.

SECTION VII

Appeals and Fair Hearings

CONTENTS

APPEALS AND FAIR HEARINGS

SECTION VII, CHAPTER 1

APPEALS

Definition—An appeal is a formal written request to the state Board of Social Welfare by an applicant or recipient for a full review and fair hearing of a decision or delay with which the applicant or recipient is dissatisfied.

Basis of Appeal—Every applicant or recipient may demand a hearing in relation to any action or failure to act on his claim by the agency.

Procedure

1. *Method of Informing Applicant of His Right to Appeal*—At the time the applicant applies, he is given an oral explanation of the procedures under which he may appeal a decision or his remedy for a delayed decision as well as an Informational Pamphlet which includes information on the right of appeal.

When a decision is made on an application for assistance or a revision in the amount of assistance, the client is told on the Notice of Decision that if he is dissatisfied with the decision and wishes to ascertain his legal rights to a fair hearing or appeal he may consult the county Department of Social Welfare.

2. *Time Limitations for Filing*—None.

3. *Forms and Their Handling*—Copies of the form Notice of Appeal are available in the office of the

county Department of Social Welfare and may also be secured from the state Department of Social Welfare.

4. *Action of Local Unit*—Copies of the Notice of Appeal shall be furnished to the applicant or recipient upon request in order that he may complete and file the form with the county or state Department of Social Welfare.

Any member of the county board, the county director, or a welfare worker may assist the appellant in filling out the Notice of Appeal form, if so requested by the appellant.

5. *Responsibility of State Agency*—A. Copies of the Notice of Appeal shall be furnished the applicant or recipient upon request in order that he may complete the form and file it with the county Department of Social Welfare or mail it directly to the state Department of Social Welfare.

B. *The Director of the Division of Public Assistance shall,* upon receipt of the Notice of Appeal form, forward same to the state Board of Social Welfare.

C. *The State Board of Social Welfare* upon receipt of the form from the director of the division of public assistance shall:

(1) Register the appeal alphabetically and numerically, entering the name of the appellant, number, county and the date the appeal was filed.

(2) Direct a communication to the director of the division of field staff on aid to the blind and aid to dependent children appeals, and at the discretion of the board on old-age assistance appeals, requesting that the field representative check the state and county copies of the case record and, if determined advisable, together with the county director or welfare worker, interview the appellant to ascertain whether the complaint can be cleared without a hearing.

(3) If the appeal is not withdrawn, determine and record the time and place of the hearing in the minutes, allowing a reasonable time between the date of notification and the date of hearing. The date set for the hearing shall not be more than 30 days from the date on which the Notice of Appeal is received in the state department.

(a) A hearing may be postponed by the state board by setting a new date and notifying the appellant of such postponement.

(b) When the appellant fails to appear on the date and at the time set for the hearing, another hearing may be set provided the appellant can establish within ten (10) days valid reasons for failure to appear at the hearing originally set.

(4) Send to the appellant by mail the notice of time and place of hearing.

(5) Delegate one of its own members to conduct the hearing, or appoint a representative to conduct the same in its behalf.

(6) Forward a copy of the notice of time and place of hearing to—

(a) Representative or board member who is to conduct hearing.

(b) Director of the division of public assistance. (2 copies).

(c) Director of the division of field staff. (2 copies).

(d) County director of social welfare.

(e) State Board of Social Welfare file.

(7) When an appeal is received from an individual residing outside the state, a letter of acknowledgment is written to the appellant.

If a satisfactory report is not received in 30 days a letter will be sent by registered mail to the out-of-state appellant and a statement will be enclosed on which he will be requested to indicate whether he wishes to withdraw his appeal or continue with it. Two copies of the letter will be prepared for the division of field staff and one for each of the following: County department of social welfare, case record and state Board of Social Welfare. If a reply is received from the appellant the same distribution will be made of copies.

If after 30 days have elapsed a satisfactory reply has not been received by the state department, the person responsible for conducting appeals will write an opinion setting forth the facts of the case and the appeal will be closed. A copy of the opinion shall be sent to the last known address of the appellant and the usual distribution made of copies.

(8) If the whereabouts of an appellant (not a recipient) are unknown prior to or after the date for a hearing has been set, the same procedure outlined in item (7) shall be followed. The letter to the appellant shall be directed to his last known address.

6. *Responsibility of Person Who Is to Conduct the Hearing*

a. Review case record.

b. Clear all points which need interpretation with the division of public assistance before the hearing.

c. Notify all parties whose presence at the hearing is necessary.

7. *Withdrawal of Appeal* — When the appellant wishes to withdraw an appeal a statement signed by the appellant shall be submitted to the director of the division of public assistance, setting forth the reasons for the withdrawal. The director of the division of public assistance shall forward such a statement to the state Board of Social Welfare for further action in closing the appeal.

FAIR HEARING

Definition—A fair hearing is that formal event which takes place after the person aggrieved has filed an appeal with the state board and at which the appellant and all interested parties are afforded the opportunity to present information pertinent to the appeal.

Procedure

1. *Where Held*—Hearings shall be held at a place and under circumstances that shall not cause undue expense, inconvenience or embarrassment to the appellant.

When the appellant is residing outside the state at the time the appeal is filed he shall be advised that:

a. He may return to Iowa and arrangements will be made for the hearing in the county to which he returns or

b. He may designate a person to represent him in the Iowa county responsible for the case and in which he resided before leaving the state.

2. *Notification and Instructions to Appellant*—When the county director receives the notice re-

garding the time and place of the hearing he shall:

a. Inform the appellant that it will be necessary for him to have all documents and all individuals concerned in his case present at the hearing.

b. Inform the appellant of his right to be represented by counsel, but make it clear to the appellant that his rights will not be prejudiced if he is not so represented.

3. *Attendance*—The hearing shall be open to the appellant, designated representative of the state agency, individuals who have evidence bearing directly on the claim and other persons designated by the appellant.

4. *Testimony*—At the hearing the appellant shall be given the opportunity to produce and discuss testimony; to produce and question witnesses; to review the basis of the order or determination about which he is aggrieved; to examine all documents and records and to offer evidence in explanation or rebuttal of the evidence introduced against his claim.

In examining witnesses and introducing evidence, the person conducting the hearing shall not consider himself in the position of an advocate of the appellant or the board. Rather, such state board member or other person shall take an impartial and impersonal attitude, interested only in ascertaining all the facts which are necessary to determine the eligibility of the appellant, as prescribed by the law. The person presiding over an appeal hearing shall preserve decorum and see that every effort is made to ascertain facts which are pertinent.

All evidence submitted at the hearing shall be recorded by a competent reporter. The evidence shall be transcribed by this reporter and then furnished to the individual members of the state board for their consideration, and to the appellant in the event he appeals to the district court. A copy of the transcript shall also be furnished to the director of the division of public assistance and two copies to the division of field staff. One copy shall be furnished to the county Department of Social Welfare after the board has taken action. A copy of the transcript, in the state or county Department of Social Welfare, shall be available for perusal by the appellant if requested.

5. *Decision*—The state board after reviewing the evidence submitted and after clearing all procedure matters with the division of public assistance shall render a decision.

a. The decision of the state agency must be based solely upon the evidence introduced at the hearing and such other documents as are referred to at the hearing and which the appellant has had an opportunity to inspect.

b. A brief or an abstract shall be filed by the representative of the board to be used by the board in making the decision; two copies to the division of public assistance and one copy to each board member.

c. The decision shall be made and entered into the board minutes within ninety days after the hearing.

6. *Notification.*—The secretary of the state Board of Social Welfare shall:

a. Secure information from the minutes regarding the decision and enter it on the form, Decision of Appeal. Two copies shall be forwarded to the director of the division of public assistance. One copy is filed in the state board file.

b. Notify appellant by letter of the decision of the state board setting forth the issue, the principal and relevant facts brought out at the hearing, the pertinent provisions in law and in agency policy, and the reasoning that led to the decision.

c. Forward copies of this letter to:

(1) Director of the division of field staff (2 copies)

(2) County director

(3) Division of public assistance (2 copies)

(4) State board file

7. *Action on Decision*—The director of the division of public assistance upon receipt of the decision of the board recorded on form, Decision on Appeal, shall take immediate steps to act in accordance with the decision.

a. When the decision of the state board affirms action of the division, signatures of the director of the division of public assistance and his representatives are recorded on the form, which is returned to the secretary of the state board.

b. When the state Board of Social Welfare remands an appeal to the division of public assistance for reconsideration, reapplication or change in the amount of assistance.

(1) The division of public assistance, in meeting the requirements of the state board decision, shall review the file to determine the necessary action and take such action so that the return notice will be in the hands of the board within 30 days after date the notice of the decision was received by the division.

(2) The division of public assistance shall:

(a) Return one copy of the form to the state board to notify the board that action has been taken in accordance with the decision by the state board.

(b) File one copy of the form, Decision on Appeal, in the case record.

SECTION IX

Reimbursements and Recoveries

CONTENTS

REIMBURSEMENTS AND RECOVERIES

SECTION IX, CHAPTER 1

Assistance and relief are given on the basis of need, not as a loan or according to the expectancy or surety of future repayment. However, the Iowa law provides for reimbursement or recovery in some programs under specific circumstances.

The law provides that all old-age assistance payments constitute a *lien* on real property owned by a recipient or his spouse but guards the recipient against collection attempts during his lifetime, except in cases of misrepresentation. The law provides no lien on real property of the recipient of aid to the blind; only a claim against such recipient's estate. The aid to dependent children law does not provide for a lien on real estate of the payee or eligible children or for reimbursement from their estate. Provision is made for recovery when a recipient of any type of assistance misrepresents facts which affect his eligibility for assistance.

REIMBURSEMENT

A reimbursement is a refund from an individual or his estate which results in the full or partial repayment of assistance lawfully received by an eligible recipient of public assistance or relief.

Administration of Estate—No state or county employee or member of the county Board of Social Welfare shall act as administrator of the estate of a recipient of public assistance. The administrator, proposed by the county, must be an attorney at law. No welfare employee or member of the county Board of Social Welfare may act as a private agent in the management of property of a recipient of public assistance or relief. From the standpoint of good welfare practices and the possibility of situations arising, which might be detrimental to the county and state Departments of Social Welfare, it is also deemed inadvisable for other county or state employees to serve in such capacities.

Welfare workers are not responsible for managing estates which are being probated or for giving information regarding the disposition of assets in such estate. All inquiries should be referred to the administrator or executor of the decedent's estate who should handle all of such inquiries or actions pertaining to the estate.

If the recipient died without endorsing an assistance warrant, or a guardian had not endorsed a warrant before the death of the recipient, the warrant cannot be cashed except by an executor or administrator. If the old-age assistance or aid to the blind decedent left sufficient assets to administer his estate, and the warrant was issued prior to his death, the warrant may be added to the assets of the estate. If no estate is opened, the warrant with a letter of transmittal should be returned to the state Department of Social Welfare together with Official Receipt, AA-1201-0 and Change of Status, PA-4104-0, recommending cancellation of the warrant.

If the warrant had been endorsed before the recipient's death, it may be cashed to pay expenses of the recipient which were incurred during the period for which the warrant was issued. Any portion of the warrant remaining after such current expenses are paid should be made a part of the recipient's estate.

If the decedent is the payee for an aid to dependent children grant, the unexpended balance of monthly assistance grants should be used for the continued support of the children for whom the grant was issued. If a warrant has been endorsed but not cashed before the death of the payee, it may be cashed by the person who assumes the supervision of the children.

If the payee died without endorsing the warrant, it should be returned to the state department together with an Official Receipt, AA-1201-0 and a Change of Status, PA-4104-0, recommending cancellation of the warrant.

Duties and Responsibility of County Welfare Workers—The county welfare worker should report all assets held by the deceased and former recipient, thus informing the state Department of Social Welfare of the possibility of reimbursement for assistance.

County records should contain sufficient data, from observation *but not from formal inventory*, to determine whether or not any part of the personal estate of the decedent should be claimed by the state department. If administration of the estate is contemplated, this information should be made available to the administrator.

County welfare workers should *not* attempt to collect unexpended balances of monthly assistance grants or other personal assets unless so directed by the state department. If personal assets exist upon the death of a recipient of old-age or blind assistance, these funds are legally a part of the decedent's estate. If administration of the estate is not contemplated and an unexpended portion of the grant, or other personal assets, is offered to the county department, it should not be accepted unless so directed by the state department. County departments should advise any interested persons to retain such assets to apply on burial expenses or other necessary expenses of last illness and death and be able to account for the disposition of such assets if for some reason an estate is later opened for administration.

County welfare workers should not interview heirs for the purpose of having heirs convey their interest in an estate. If heirs approach county workers and express a desire to convey their interest, this information should be communicated to the state department.

Basis of Reimbursement

OAA—After the death of a person who has received assistance, all assistance and benefits paid him shall be allowed as a lien against the real estate in his estate; and as a claim of the second class against the personal estate of such decedent, in the event the estate is admitted to probate, according to Iowa law. (Funeral benefits are preferred claims of equal standing with expenses of last illness against the personal estate of the decedent.)

Legal action to obtain reimbursement may be brought:

1. After death of a person receiving assistance who is not survived by a spouse.

2. After death of the survivor of a married couple, either or both of whom received assistance.

3. Before the death of the survivor of a married couple when survivor does not receive assistance if one or more of these situations prevail:

a. Survivor at time of marriage was more than 15 years younger than the decedent.

b. Survivor remarries.

c. Survivor ceases to occupy the homestead.

Voluntary reimbursement may be accepted from, or on behalf of, a recipient at any time during his lifetime.

The recipient of old-age assistance who receives a *retroactive payment,* i.e., OASI benefits, pensions, etc., shall reimburse the department for the assistance he received for the months and in the amount covered by the payment.

AB—The total amount of assistance and benefits paid an individual under the aid to the blind act constitutes a claim against such person's estate after death and after expenses of last sickness and burial and other exemptions now allowed by law have been deducted.

An action may be brought in the name of the state to recover blind assistance and funeral expenses at any time within five years after the death of the person who received such aid.

The recipient of aid to the blind who receives a *retroactive payment,* i.e., OASI benefits, pensions, etc., shall reimburse the state Department of Social Welfare for the assistance he received for the months and in the amount covered by the payment.

ADC—No legal provision is made for any reimbursement from the estate of the payee or children for whom aid to dependent children is granted. A reimbursement may be accepted only when voluntarily made by the payee or other person in behalf of the aid to dependent children group. The state department has no legal claim against the estate of the payee or children for whom aid to dependent children is granted. Procedure on *retroactive payments* is the same as paragraph 3 under "AB."

General Relief—Any county having expended any money for the relief or support of any poor person may secure reimbursement of the total amount of such relief or support from the legally responsible relatives of such person, from the poor person himself should he become able, or from the estate of such person.

Action against relatives or against persons who have become able to repay assistance may be brought within two years of the giving of assistance or the date the person supported became able to repay.

Specific Procedure

Voluntary Reimbursements—No routine procedures are set up for handling voluntary reimbursements. The only duty the county welfare worker has is to accept the reimbursement from the recipient or former recipient, give a receipt, AA-1201-0, and forward the reimbursement to the division of accounts and audits.

Follow-up of Former Recipients—The state's lien on real property of a recipient of old-age assistance remains in force, even though a recipient is no longer on the assistance rolls. However, no routine procedure is established to follow-up or recheck all cases for which assistance payments have ceased.

As a general rule, a careful review of the real and personal property reports at the time the case is closed will enable the county welfare worker to determine whether or not there would be a reasonable possibility of reimbursement from the estate. Particular attention should be paid to unassigned personal properties such as cash, securities, notes, etc., life insurance, household goods, livestock, farm and garden equipment. The county welfare worker should prepare a card in his work file for such cases and check from time to time whether the former recipient is still living and when notice of death of a former recipient is brought to his attention through newspapers or other local sources to prepare necessary reports.

After Death of OAA or AB Recipient—When the death of a recipient or the death of a former recipient is known to the county social welfare worker, the following procedure should be followed.

Work Card Record—At the time the worker receives notice of the death of a recipient of old-age assistance or blind assistance, a card should be inserted in the work file under date that a 30-day report is due. When the 30-day report is completed in an old-age assistance case unless closing is recommended, a notation should be made on the work file card indicating the date on which any necessary follow-up work should be done. Proper use of the work file will insure the prompt submission of reports to the state department.

Thirty Days After Burial—Prepare a report for the state department indicating whether or not the estate has been opened, and if the estate has not been opened, indicating whether or not the state department should petition for appointment of administrator. The county department, when left with the responsibility of selecting someone as a proposed administrator, should contact any heirs or other interested persons who are available to secure their suggestions. Counties should make every effort to avoid having the same administrator or the same attorney serve for such estates. When the information is available, the name of the proposed administrator should be reported. If the estate has been opened, detailed information regarding it should be reported.

If upon receipt of the Status and Recommendation of Estate of Decedent, PA-2333-0, the state department petitions for the appointment of an administrator, such petition will be forwarded together with our claim against the estate. When the report shows the estate to have been opened by another, claims will be forwarded for filing with the administrator or executor named. In either case, the county welfare department should withhold the claims and not allow them to be filed with the clerk of court until it is definitely determined that the administrator or executor has posted bond with the clerk of court or has otherwise qualified. When it has been so determined and the claims have been file-marked, they should be returned to the state Department of Social Welfare.

Note: The state department assumes responsibility for securing reimbursement. When any duties, other than the foregoing, are delegated to the county welfare worker, he will be notified by mail and specific instructions will be given at that time.

RECOVERY

A recovery is an action which results in the full or partial repayment of excess assistance or assistance unlawfully obtained by a recipient of old-age assistance, aid to the blind or aid to dependent children.

Amount to Recover—When the county Department of Social Welfare finds that a recipient received assistance for which he was ineligible and receipt of such assistance was due to the recipient's misrepresentation or willful failure to report additional income or resources, recovery of the excess assistance should be requested from the recipient.

If excess assistance is received through no misrepresentation or fraud on the part of the recipient and he is able to repay it without undue hardship, a refund can be accepted.

When the county Department of Social Welfare finds that a recipient of old-age assistance received assistance during a period when his personal property exceeded statutory limitations, recovery should be based upon the amount of assistance received by the recipient during the time he was ineligible for any assistance in cases where willful misrepresentation is established. Where the recipient through lack of knowledge of the law or by inadvertence fails to report personal property in excess of statutory limitations, recovery should be made in that amount in excess of $300 in the case of a single person and $450 in the case of married couple.

In addition to the recovery of assistance unlawfully received as the result of willful intent to violate the law, the recipient of *old-age assistance* may be requested to pay a like amount as a penalty. (There is no provision for penalty in either the aid to the blind or aid to dependent children law.) The penalty may, however, be waived by the county Department of Social Welfare if it is deemed inadvisable to make the additional collection.

Collection for Recovery—When a recipient of old-age assistance or aid to the blind has received excess assistance as a result of willful misrepresentation of income or resources or the recipient of aid to dependent children as the result of fraudulent intent, repayment may be made as a total payment from resources of the recipient or spouse or a plan may be devised by the canceled recipient and welfare worker whereby the former recipient and spouse will make periodic payments from their monthly income to repay the amount requested as a recovery. In no instance should a recipient be expected to make a remittance from his assistance grant or income which is required to meet his monthly living expenses when he has no other excess resources from which to make repayment.

When a recipient of old-age assistance, aid to the blind or aid to dependent children receives excess assistance through no misrepresentation or fraud on his part, repayment may be made from resources of the recipient or spouse. The worker's knowledge of all the factors in the case may provide a basis for determining the need to interview the recipient relative to a possible refund.

When a recipient of old-age assistance becomes possessed of personal property in excess of statutory limitations and has not willfully misrepresented the possession of such personal property, an adjustment should be made in an amount equal to the difference between the amount of statutory limitations and the amount in possession of the recipient at the time he became ineligible. The adjustment may be made by suspending and canceling a warrant or warrants until the personal property is below statutory limitations or by the recipient refunding the amount in excess of statutory limitations. In most instances, the refund of the amount in excess of statutory limitations will result in the most satisfactory adjustment. Suspension and cancellation of warrants should usually occur only when the amount in excess of statutory limitations closely approximates the amount of one or more monthly assistance warrants.

When a recipient of aid to dependent children becomes possessed of resources in excess of administrative limitations, an adjustment should be made in an amount equal to the difference between the amount of the limitations and the amount in possession of the recipient at the time he became ineligible. The adjustment shall be made by suspending and canceling of a warrant or warrants until the resources are below the administrative limitations.

Exception: If the amount in excess of limitations is less than the amount of one warrant, the recipient may remit such amount to the state department and no interruption in assistance payments will be necessary.

If the recipient or canceled recipient of old-age assistance has funds available to pay for the assistance illegally received but refuses to make any plan for repayment, the county Department of Social Welfare may refer the case to the state department for legal action in those instances where such action appears advisable. If the aid to the blind or aid to dependent children recipient has available funds but refuses to make any plan for repayment, the matter should be discussed with the field representative. If the field representative feels litigation should be started a summary will be sent to the office of the special assistant attorney general, who may request additional information in order to proceed.

When payment is made on a recovery an Official Receipt, AA-1201-0, should be issued to the payee.

Abandonment of Claim

OAA—If the county welfare worker exhausts all efforts and is unable to make recovery of assistance received as a result of misrepresentation or willful failure to report income or resources, the county Department of Social Welfare may recommend that the attempt to recover be abandoned and include the reason for such recommendation in the county case record and in the report to the division of public assistance.

If the county welfare worker fails to obtain a refund of excess assistance received by the recipient through no misrepresentation on his part, due to inability of the recipient to make repayment without undue hardship, the county Department of Social Welfare shall recommend that the attempt to recover be abandoned and include the reason for such recommendation in the county case record and in the report to the division of public assistance. It is the responsibility of the county director to bring such cases to the attention of the field representative so that determination may be made with respect to the need for preparing a Report of Improper Payment, PA-4202-0.

AB—Same as old-age assistance except no recommendation need be sent to the division of public assistance. However, it is the responsibility of the county director to bring such cases to the attention

of the field representative so that determination may be made with respect to the need for preparing a Report of Improper Payment, PA-4202-0.

ADC—If the county welfare worker is unable to secure a refund for the assistance illegally received as a result of fraudulent intent on the part of the recipient, the county Department of Social Welfare may recommend that the attempt to recover be abandoned and include the reason for such recommendation in the county case record. Such cases should be brought to the attention of the field representative, who will determine the need for preparing a Report of Improper Payment, PA-4202-0.

SECTION X

Child Welfare Services

CONTENTS

LOCAL CHILD WELFARE SERVICES

SECTION X, CHAPTER 1

I. STATUTORY BASIS

Iowa's present program of services to children was established in the Child Welfare Act of 1937 (1950 Code of Iowa, Chapter 235). Responsibility for leadership in the program is placed with the state board. The Social Security Act and state statutes make funds available for the administration of this program, but the type and extent of services are determined by the state and county boards in accordance with need and available resources. Iowa's Child Welfare Act makes the county Boards of Social Welfare responsible for the administration of local child welfare services. Concurrence of the county board of supervisors in the plans that are made must be requested since they administer the local funds which are used in carrying out the program.

II. ADMINISTRATION

The county director and the county Board of Social Welfare adapt the program of service to children as outlined by the state Board of Social Welfare to the needs of the county. Contacts with the county Boards of Social Welfare should be made through the county director. The county director is responsible for interpreting the children's program to the community and for developing local resources. In nonintegrated counties the director will plan with the overseer of the poor for the clearance of cases requiring the use of county funds.

The county director is responsible for the administrative supervision of the child welfare program. The state Department of Social Welfare carries responsibility for the quality of case work service through the regular conferences of the child welfare consultant with the county staff. The consultant helps the local staff to develop its services to children so as to meet the needs that exist.

When the county department desires a full time child welfare worker, a written request signed by both boards should be made to the state department, and a candidate will be referred for the board's consideration as soon as possible. The worker will be assigned by the state department after the county has approved the candidate referred, and the state department will pay all of the salary and travel expense for this staff member. The county provides the necessary office space and clerical services.

In integrated counties the time spent by county directors or other social welfare staff designated to supervise or give service to children's cases will be paid by the state department. Such time should be shown on the *Time Report,* PS-1309-0, and will be reported by the county to the state department on the *Certification of County Pay Roll,* AA-2205-0.

The travel expense in connection with child welfare work for designated social welfare staff members and clerical time spent in assisting such designated workers with child welfare cases will be paid from county funds.

In nonintegrated counties, it will be necessary for an agreement to be signed by the two county boards designating the county Board of Social Welfare as responsible for giving services to children, before a full time child welfare worker may be assigned to the county, or before social welfare staff members may show time as allocated to the child welfare services program. This agreement provides that the county will be responsible for the mileage expenses incurred by the designated social welfare staff and for actual costs incurred by the clerical staff in carrying out the child welfare program. After an agreement has been signed, the time spent by the director or other social welfare staff designated to supervise or give service to children's cases will be paid by the state department. The time spent should be reported as explained above in connection with integrated counties.

III. RELATIONSHIP WITH OTHER OFFICIALS AND AGENCIES

A. County Attorney, Probation Officer, Juvenile Court

Please refer to X-2 for a discussion of the relationships with these officials.

B. Sheriff

The child welfare worker is often called on by the sheriff to participate in emergency planning in situations such as those involving transient children and adolescent delinquents. Often a children's worker can be of assistance to the sheriff before court action becomes necessary. They may work together in planning for the return of a transient or runaway child. The children's worker may be of help in securing social history, making plans for foster care, or securing detention care for minors outside of jail. The sheriff may accompany the children's worker in difficult situations where physical protection may be necessary.

C. School Personnel—School personnel are in a position to evaluate the need for child welfare services and can be helpful in directing referrals to the unit. The schools offer a variety of services beyond formal education. Among them are vocational counseling, special education and recreation. The children's worker may be requested to give assistance in cases of truancy where personality problems or evidence of neglect are inherent in the situation.

D. County Extension Home Economist—The county extension home economist carries out an extensive educational program among farm families and is closely affiliated with the county farm bureau. She is often aware of situations which should be brought to the attention of the child welfare worker, and may request her assistance in working with families in which unmet needs exist.

E. Public Health Nurse—The children's worker and the public health nurse work co-operatively with homes in which both health and children's problems exist. Both the public health nurse and the children's worker may become aware of situations which should be brought to the attention of the other. Frequently health and emotional problems in a home are closely related and need the co-operative efforts of both workers.

F. Children's Agencies—Iowa has a large number of children's agencies and institutions which offer a variety of services to county departments in planning for their children.

G. Group Work Organizations—Most communities have group work organizations which can supplement child welfare services to children. Groups such as municipal recreation centers, scout troops, and farm youth organizations have much to offer and are often a resource in the treatment of troubled youth. Their leaders may be a help in recognizing troubled children coming under their surveillance. These groups are all growing and increasing in their activities and should have a close association with the child welfare services program.

H. Local Groups and Organizations — Fraternal organizations, civic clubs, and religious organizations often offer services which might not be available from any other source. Funds might be made available through these organizations for special needs such as music lessons for a talented child, summer camps, or special medical needs, etc. It is well for every county department to explore these resources. Some of the clubs which may be called on are: American Legion and Auxiliary, Masons, Elks, Junior Leagues, Business and Professional Women's Clubs, Women's Clubs, service clubs, such as Rotary, Lions, Kiwanis, etc.

IV. AREAS OF SERVICES

Although there are various problems to be met within the scope of local child welfare services, few children's problems can be relegated into a single category. Frequently the problem presented at the time of referral is of only minor importance in comparison with basic problems that come into evidence

after a period of study. The general areas of service are described in the chapters of section X indicated below, but guidance on specific case situations should be referred to the child welfare consultant.

Special consideration should be given to child welfare problems in categorical cases. In general, when there is an experienced child welfare worker available, the services of such a worker should be utilized in a consultative capacity. However, at the discretion of the county director the child welfare worker may be asked to give direct service to children in categorical cases. Examples of this would be in respect to protective services, severe medical problems, supervision for the juvenile court, or intensive case work with individual children.

V. ORGANIZATIONAL STRUCTURE FOR LOCAL CHILD WELFARE PROGRAM

The organizational structure for local child welfare programs will vary according to local conditions from county to county. However, the essentials for an efficient operating child welfare program are outlined below with the intent that as far as possible county departments will follow the procedures suggested.

A. **Office Space**—Desk space should be provided for each child welfare worker, located so as to facilitate the use of the files, telephone, and clerical service. Provision needs to be made for private interviews with clients either at the worker's desk or preferably in an interviewing room.

B. **Provision for Clerical Service**—Sufficient stenographic service should be provided the child welfare staff members to allow the prompt disposition of correspondence and the recording of interviews and conferences on a current basis. Clerical service will be needed in filing material and compiling reports and records. Receptionist service will also need to be provided.

As far as practicable, the clerical service available to other staff members in the county department should render the same functions for the child welfare program.

C. **Plan for Intake**—Plans should be made for the reception and interviewing of persons who wish to refer situations for child welfare service. The regular intake procedure for the county Department of Social Welfare should be utilized in accepting child welfare referrals. If there is a separate intake worker, he should have an adequate understanding of the provisions of the child welfare program so as to be able to relate the services available through the county department to the needs presented by the applicant. When intake is directed to the child welfare unit, office hours should be designated so that appointments can be made.

Provision needs to be made for the acceptance of child welfare referrals by telephone as well as by personal visits from persons concerned with the welfare of children. Referrals by telephone should be directed to the worker carrying child welfare intake rather than accepted as a message by the clerical staff.

It should be emphasized that any person who is concerned about the welfare of a child may make a referral for child welfare services. Services are available to all children under twenty-one, and there is no provision for signing a formal application. If someone other than a member of the child's family is making the referral, it would be helpful if the family were prepared for the visit.

D. **Routing of Correspondence and Its Supervision**—It is advisable for the county director or staff member responsible for the administrative supervision of the child welfare program to review incoming mail after clearance has been made in the master file. Correspondence covering active cases should be routed from the supervisor to the worker responsible for the case.

Outgoing correspondence should be signed in accordance with local procedure and may be routed over the county director's desk or the desk of the person supervising the unit. If it is not feasible to review all outgoing mail, then selected correspondence should be submitted, such as: correspondence interpreting policy or committing the county department to certain financial obligations, and reports sent to other agencies or the juvenile court.

E. **Organization of Worker's Job**—The staff member supervising the child welfare program in the county is responsible for assisting the child welfare worker to plan and organize his time so as to be able to serve adequately the children under care. The primary function of the child welfare worker is to give case work service to children and their parents. In carrying out this purpose, the worker should utilize and develop supplemental resources in order to meet special needs. The county director, together with the children's worker, carries an obligation to interpret the child welfare program to the community.

The amount of time spent in the office as related to the amount of time spent in the field should be carefully planned and should be scheduled on a reasonably regular basis so that appointments can be made in the absence of the worker. The child welfare staff is expected to follow the procedures relative to the hours of work and reporting to the office which have been established for other staff members. The children's worker should leave word with the person designated as to where he may be located during the day in case an emergency arises.

Time should be set aside for supervisory conferences, for the writing of letters, and the dictating of case records. Better use of such time will generally be made if the worker prepares in advance the material to be used for the purposes mentioned and if the time schedule follows a regular pattern each week so that the supervisor, clerical staff members and other persons involved can plan to be available to the child welfare worker at the time specified.

It is the responsibility of the county director to see that all phases of the local child welfare program are adequately served. In addition, it is important

that as far as possible the work of the unit be kept on a current basis in respect to disposition of referrals, visits to active cases, reports and dictation.

Provision needs to be made for the reception of messages concerning child welfare matters in the absence of the children's worker. These messages may be delivered in person or may be by telephone. When the children's worker is in conference or dictating, it is desirable that incoming messages be included in the responsibility of the intake section and forwarded to him so as to free him from undue interruption during the day. This procedure would not apply to regular appointments that have been arranged in advance.

VI. COUNTY CHILD WELFARE FILES

A. Master File

It is recommended that all child welfare cases be included in the "Master File" in the county Department of Social Welfare. There should be only *one* master file in the county which will be "cleared" at the time of intake. The content of the master file card will follow the plan in operation in the county.

B. Foster Care File Cards

1. *Report of Individual Accepted for Service, Form CW-2702, Revised.*

Notice of Change for Individual Receiving Service, Form CW-2703.

A copy of the *Report of Individual Accepted for Service* and any subsequent *Notice of Change for Individual Receiving Service* should be prepared for each child in an independent home or in a home supervised by the county worker in accordance with the instructions outlined in the County Handbook of Procedure.

2. *License Record Card, Form CW-2602, Revised.*

A *License Record Card* is to be prepared for each foster home accepted for study in accordance with the instructions outlined in the County Handbook of Procedure.

C. Case Folder Files

1. *Child Welfare Case Records*

Case Folders

A case folder should be prepared for every family receiving child welfare services. As these folders are developed, they will contain the necessary information for carrying on services for individual children; for making replies in connection with intra- and interstate inquiries; for making the necessary studies in respect to requests from the Juvenile Court; and for other purposes.

It is recommended that child welfare case folders be filed according to the county pattern for filing other cases, namely: alphabetically for all categories according to family name, alphabetically within the several categorical classifications; or numerically for all cases.

At the time of the intake interview, a *Case Record Face Sheet—Work Form*—PA-2218-0, should be prepared. From this form the clerical staff will be able to prepare the *Case Record Face Sheet*—PA-2201-0, and will be able to prepare the Master File Card and prepare the case folder.

The children's worker will need to assume responsibility for notifying the stenographer when additional items should be added to the *Case Record Face Sheet* —PA-2201-0.

Child welfare cases should be numbered in accordance with the instructions outlined in the County Handbook of Procedure, using the program symbol "CW."

Case Name

The name used in a child welfare record should be determined according to the instructions outlined in the County Handbook of Procedure.

Arrangement of Child Welfare Case Record

The arrangement of child welfare case records should follow the pattern established by county departments. It is recommended that case records be assembled by sections with each section being bound together as a unit within the case folder. The method of binding will usually determine whether the material is to be filed in chronological or reversed chronological order. The following sections are recommended and should be located in the case folder in the sequence given:

a. *Chronological Record for the Family* preceded by the Case Record Face Sheet.

A chronological record for the family should be maintained for each case when the services given are directed toward the welfare of the family as a whole. Occasionally a child and his parents may receive separate intensive service, or more than one child in the family may receive intensive service. In such instances the chronological recording may be separated. Meaningful marginal headings should be utilized to facilitate the identification of material concerning a certain child.

b. *Correspondence Section* — Correspondence of permanent value should be noted in the chronological record.

c. *Documentary Section* containing copies of the receipts and disbursements, court orders, social histories, etc. Entries pertaining to this material should be made in the chronological record only if of permanent value.

2. *Foster Home Record*

The content of the foster home record is explained in section X-6.

3. *Adoption Study Folder*

The content of an adoption study folder has been explained in section X-7.

D. Fiscal Files

1. *Collections*

Persons Authorized to Make Collections

Bonded assigned or designated Child Welfare employees to whom an *Official Receipt Book*, Form AA-1201-0 has been issued.

Receipts Should Be Issued

For all funds and securities accepted or obtained on an Official Receipt, Form AA-1201-0, no other type of receipt should be issued.

Disposition of Funds

All funds, or negotiable instruments, readily convertible into funds, shall be deposited in a checking account. (The checking account is explained later in this chapter.)

All drafts, money orders, postal notes or other

instruments drawn payable to an indicated payee, who is not an assigned or designated child welfare worker or an employee of the county Department of Social Welfare, shall be delivered to the indicated payee within a reasonable period of time. A receipt for the instrument delivered shall be obtained by the worker and attached to the original and triplicate copy of the official receipt and retained in the child welfare case record concerned.

Exception—No Official Receipt need be issued, or receipt obtained for delivery of a county warrant obtained by an assigned or designated child welfare worker when the county warrant is made payable to an indicated payee. The disposition of such an instrument shall be shown on the *Child Welfare Financial Card,* Form CW-1706-0, discussed later in this chapter.

2. *Checking Account*

All county Departments of Social Welfare employing assigned or designated child welfare workers who collect funds in an official capacity, for the benefit of child welfare cases, shall maintain a checking account in a bank, within the county, designated by the county director.

Title

The account shall be designated as the "..... County Child Welfare Services Funds, ..., Director."

Deposits

All funds received in connection with the Child Welfare program shall be deposited in the checking account.

Collections shall be deposited not later than the business day next following the date of collection.

Deposit Slips

The duplicate deposit slip shall be attached to the original and triplicate copies of the official receipts issued to acknowledge the collections, and filed in the folder containing the bank statements for the Child Welfare Services Fund and retained for audit.

Withdrawals

All expenditures from the bank account in connection with the servicing of child welfare cases shall be made through checks drawn on the county Child Welfare Services Fund.

All checks drawn on the Child Welfare Services Fund must be authorized and signed by the director of the county Department of Social Welfare.

Checks must be drawn payable to an indicated payee other than the county Director of Social Welfare, who endorses the check.

Cancelled checks and bank statements shall be obtained from the bank either monthly or quarterly, at the discretion of the County Director, and retained with other records of the fund and be available for audit.

E. Work File.

It is recommended that each county administration determine those pending items in the child welfare program which need to be entered in the local "Work" or "Control File."

The following items are some of those which should be placed in the "Work File:"

Date for the completion of an adoptive study.

Date payment is due from parents for foster care.

Date child should be taken for a medical examination.

Date for initiating re-evaluation of boarding home prior to relicense.

F. Worker's Notebook

Every worker should have a plan for keeping notes relative to the services given each case so that adequate information will be available for compiling the case narrative. Care needs to be taken that any such notes are not left where other persons may have access to them or that they do not contain such confidential information if mislaid that the trust placed in the worker is betrayed.

VII. CHILD WELFARE REPORTS

A. Monthly Report of Agency Interviews—RS-1206-0

Each worker should record his daily activities on the *Welfare Worker's Day Sheet*—RS-1105-0. These daily reports will be summarized each month by the county administration.

B. Report of Service to Individual Children—RS-1214-11

Each Child Welfare Worker should maintain a Work Sheet for reporting Services to Individual Children—RS-1111-11, Revised.

At the end of the month the person designated by the county administration will prepare and forward to the Division of Research and Statistics a Report of Services to Individual Children—RS-1214-11, from the "Work Sheets" maintained by the staff.

New or reopened cases will have to be entered on the *Work Sheet for Reporting Services to Individual Children*—RS-1111-11, as they are received by the child welfare unit from the intake department.

C. Foster Care Reports

Report of Individual Accepted for Service, CW-2702, Revised

Notice of Change for Individual Receiving Service, CW-2703

The method of reporting children placed in county foster homes has been explained in X-6. Copies of these forms are forwarded to the Division of Child Welfare before the 10th of each month for the preceding month.

D. Time Report, PS-1309-0

Every child welfare worker will record each day the number of hours worked on the *Time Report*—PS-1309-0.

These reports should be endorsed by the county director in the space marked "Supervisor", and should be forwarded to the *Division of Child Welfare* on the last day of each pay period. Provision should be made for the completion of these reports in the absence of the worker.

E. Application for Leave of Absence, PS-1311-0

Each child welfare worker wishing to apply for a leave of absence should clear the matter in advance with the county director and through him with the Division of Child Welfare.

F. Travel Expense Claim, AA-2225-0

Each child welfare worker should submit at the end of each pay period a *Travel Expense Claim*—AA-2225-0, and send three copies to the Division of Child Welfare.

The county director should endorse such claims in the section marked "For State Office Use Only" in the space beginning with the word "By." Since the director of the Division of Child Welfare will cosign the claim before it is submitted to the Division of Accounts and Audits, it is to be mailed to the *Division of Child Welfare.*

The *Travel Authorization*—AA-2203-0, will be completed by the Division of Child Welfare after the expense claim has been received from the county department in those instances where the "Blanket Authorization" on file is not adequate. The purpose of all trips should be noted on the claim. No out-of-state travel can be approved without clearance with the Executive Council through the director of the Division of Child Welfare.

PROTECTIVE SERVICE

SECTION X, CHAPTER 2

I. Protective Service Defined

Protective care in a broad sense is inherent in all case work services to children. It is the function of the child welfare worker to assist inadequate parents to do a better job; to help parents with special problems; and to assist troubled children to a better adjustment.

Protective care in its specific application implies a quasi-authoritative role on the part of the agency worker. The characteristics of an authoritative role in child welfare are: the agency initiates service, not the client; the client is not free to decide if he wants it; the agency is not free to withdraw if its services are rejected; the agency may need to take court action.

Sometimes the worker is called into a case by the complaint of an interested individual, but after a study of the circumstances, it is found that the family needs help in working through its own difficulties rather than court action.

In this chapter, consideration will be given to the specific areas of dependency, neglect and delinquency. The basic principles explained will also apply to the "Protective areas of service" discussed in other chapters, such as adoptions, foster care, illegitimacy, handicapped children and the child being sent across state lines.

The *dependent child* is one whose parents are unable to make adequate provision for him. Dependency may be the result of a number of factors. Financial need may be one, which is met through the public assistance program. Other factors necessitating planning for a child may be illness or hospitalization of the mother, death of a parent or some other enforced absence from the home. Different types of plans must be considered in relation to the particular child, his adjustment, health, schooling, and length of time during which plans are necessary.

The *neglected child* is one who lacks proper guardianship because his parents, guardians, or the persons with whom he lives, owing to cruelty, mental incapacity, or depravity, are unfit to care for him (1950 Code, 232.2). In cases of neglect, abuse, or exploitation of children by the adults responsible for them, the agency must take steps to improve the situation by working with the parents. If this fails, it may be necessary to take action to remove the children. In this event, the worker needs to be sure the community will support the plan of action taken, and that in the case of removal, there is sufficient factual information.

The *delinquent child* is one whose activities have brought him into such conflict with society that his behavior has come to the attention of the court. When such activities have not come to the attention of the court, the child may be said to be *predelinquent.*

The legal definitions for the above classification will be found in the Juvenile Court Law. (1950 Code, 232.3)

II. Legal Basis

The Child Welfare Act of 1937 (1950 Code, 235.2) obligated the state Department of Social Welfare, in addition to other duties, to "co-operate with the several county departments within the state, and all county boards of supervisors and other public or private agencies charged with the protection and care of children."

"Aid in the enforcement of all laws of the state for the protection and care of children."

"Co-operate with the juvenile courts of the state, and with the board of control of state institutions in its management and control of state institutions and inmates thereof."

The duties of the county Departments of Social Welfare are provided for in section 235.4: "County departments are hereby charged with the duty of co-operating with the state department in carrying out the provisions of this chapter."

III. Responsibility of the County

The county welfare department has a duty to give service to inadequate parents, but it has no authority to remove children from their homes except with the full consent of the parents or upon the order of the court. If the life of a child is endangered, emergency action may be taken, usually by enlisting the authority vested in probation officers, sheriffs and peace officers, or initiate immediate court action to gain custody of the child. The duty of the department extends no further than to give the best help possible to the parents, and if ultimate authority over them needs to be exercised, parents need to understand that the court makes the decision. The worker presents the facts to the court as objectively as possible without focusing primarily on "winning the case," but on frank concern for the best interests of the children and the parents. With such an attitude, the worker will be free to continue a working relationship with the parents after the hearing.

IV. Giving Service in the Protective Area

A. *Acceptance of Referral or Complaint*

There are several ways in which cases might be referred for protective service:

1. From the active case load of the county department or other county agency, as the overseer of the poor, the Soldiers' Relief Commission, when the problem of neglect or parental inadequacy is evident.

2. From other official agencies, as the schools,

peace officers, probation officers, county attorney, public health nurse, or home economist.

3. Attorneys and physicians
4. From private citizens
5. From the court

The factors motivating the referral or complaint is very important. Although the confidence of the persons making the complaint should be respected, it should be clarified with him that the agency has an obligation to notify the family of the existence and nature of the complaint. Anonymous complaints should be examined carefully, and should be investigated only if there is reason to believe that they may be valid. Persons who are unwilling to appear in the case, and who wish to remain anonymous, limit the use which can be made of their information by the agency both in working with the family, and later, in presenting the evidence to the court.

Each complaint must be evaluated carefully to insure that it is prompted by a concern for children and that it is based on fact. The agency needs to be aware that referrals are sometimes made with unworthy motives based on neighborhood quarrels or gossip. Referrals at an early stage should be encouraged, thus permitting a calm evaluation of the problems and work with the parents without the need for immediate court action.

Clearance of a new referral is necessary. If the case is active in the agency, or in some other agency in the community, workers should plan together as to which one will proceed with the complaint. Sometimes the complaint involves technical matters which can and should be verified before approaching the family. The question of school attendance could be cleared immediately with the school office. Some complaints should be cleared with the police or the sheriff. The worker should not make general inquiries in the neighborhood about the family before going to them.

The problem belongs first to the family. Respect for their rights requires that they be consulted first, and that the worker avoids adopting whatever prejudices the community has in the matter.

If the problem has already become acute and has been referred to the court with community insistence that there be action, the court may ask the worker to assist in making the preliminary plans. If the worker maintains an attitude of frankness and sincere and kindly helpfulness, there will be a sound basis for a working relationship with the family. The worker would need to accept and interpret the authority of the court to the family.

B. *Service to the Family*

Most workers find it hard to make the initial approach to a family after a complaint has been received. Some parents will accept the worker's right to ask questions while others will resist strongly. The family will usually be freer in working with the agency if they feel that the worker does not have a judgmental attitude. Often they are concerned about their problems, but have not had the courage to ask for help and are ready to accept the help offered by a worker they feel they can trust.

The worker should treat the parents as the clients, rather than the children, inasmuch as some changes in attitude and performance on the part of the parent are essential, if better care for the children is to be attained. In giving service, the worker should avoid being so closely identified with the child that she may adopt a punitive and arbitrary attitude toward the parent.

A thorough study of all aspects of the problem should be made with the participation of the parents. Obvious material and physical needs should be met; any resources which may be used in planning for the child, such as the interest and help of relatives, available foster homes, means of support from public assistance, etc., should be considered; and medical and psychological services made available if needed. Parents should from the beginning be helped to do whatever they can themselves, definite tasks being planned with the expectation that they will carry them out. Even the simple task of taking a child to the doctor helps the parent make a concrete contribution to the child's well-being and starts corrective action.

If the family does not respond sufficiently, and it becomes necessary to refer the family to the court, the legal steps should be thoroughly discussed with the parents. They should have a clear explanation that the situation is considered by the worker and the community to be sufficiently serious that it cannot be allowed to continue without the advice of the court. The parents may join in the proceedings themselves.

In some instances, they may definitely wish to be relieved of the responsibility for the child, which in their state of confusion, they find too burdensome. Threats and punitive attitudes must be avoided. Parents need to be reassured that the custody of their children vested in the court or in a child-caring agency is a way of helping them work out a satisfactory plan for the child.

V. Court Action

A. *Filing the Petition*

While the procedure for filing a petition declaring a child to be dependent, neglected, or delinquent has been outlined in the Code (1950 Code, 232.5), the manner of bringing a particular family into court may vary. Community planning for such action in advance helps clarify the responsibilities of various officials. The petition may be filed by a private citizen with the approval of the county attorney or the probation officer. The county attorney might file on his own information; or the probation officer, the sheriff or some other official might assume this responsibility.

Part or all of the problem may fall within the function of another department or agency, for example, confirmed delinquency may be the responsibility of the probation officer or sheriff; truancy or violation of child labor, that of the school administration. Inter-agency planning is advised in such instances, so that the authoritative action which may need to be taken, will be vested in the agency responsible for it.

The county board of social welfare should be asked to establish a local policy in respect to the filing of petitions of complaint which could be used as a guide by the county director in protective cases. As a rule, it will be easier for both the family and the county worker in a particular situation to relate to each other, if the staff of the county board does not have to file the petition of complaint.

There may be instances where such action seems necessary in order to prevent serious neglect. This would only be done with the approval of the county board when those persons responsible for the protection of children have been informed of the situation and have refused to act.

The petition is filed with the clerk of the juvenile court, after which the judge sets the time and place for the hearing. A notice of the filing of the petition and the forthcoming hearing will be served on the custodian (parent, guardian, or relative) of the child at least five days before the hearing. (1950 Code, 232.10)

B. *The Worker's Role*

A written report, brief and concise, should be prepared for the judge; its form will depend on the particular court's wishes. The report should present the facts of the situation, indicating what solutions have been tried, and suggesting further plans of action if the court so requests. Indication should be made as to whether separation from the parents is sought, or further work with the parents under court authority is recommended. The report is not a substitute for witnesses and recorded testimony, but is a valuable way to getting the outline of the problem before the judge in an objective way. The worker frequently will be asked to give verbal testimony at the hearing.

C. *The County Attorney's Role*

The county attorney is responsible for representing the county department, the probation officer, and the interests of the children in court. In general, cases which may be coming into court should be discussed with him early in the difficulty and his counsel sought. He will, at the time court action is considered, assist the worker in evaluating the available evidences. He drafts the petition in proper legal form and files it; presents the evidence at the hearing; and after the trial, he drafts the court's orders, secures the judge's signature; and files the orders with the clerk of court.

D. *The Probation Officer's Role*

Some counties have the services of a probation officer, who usually takes the case at the point of court action, or assists the county workers with the technical matters of such action. Local planning between agencies and the court should decide the area of responsibility of each agency. Delinquency cases and probation supervision would usually be the responsibility of the probation officer. Neglected, dependent, and children in need of boarding care are often referred for child welfare service.

E. *The Court Hearing*

Often juvenile hearings are informal and are conducted on a discussion basis with the parents, child, interested individuals, county attorney and worker all participating. Therefore, some courts prefer that the hearings be held in the judge's chambers or in some room other than the courtroom. Persons not immediately concerned in the case may be excluded. The worker may be asked to testify at the hearing but if the continuation of her relationship with the parents and child might be jeopardized by such testimony, she may ask for the protection of a subpoena.

The question of using information from case records in court is subject to certain limitation. Public assistance records may not be used as testimony without being subpoenaed. The worker may use case material in juvenile court obtained in connection with the study of a protective case and such testimony cannot be barred as a "privileged communication" which was given to the worker in strict confidence.

The decision as to the disposition of the case is left entirely to the judge. However, he is usually open to suggestions from the worker and county attorney.

VI. Supervision Following Court Action

The decision made by the juvenile judge usually specifies the remedial action to be taken. If the court leaves the children with the parents, and asks the worker to continue supervision, periodic reports should be made to the court. Close work with the parents, helping them discover what they can do themselves, and expecting them to do it, are essential in temporary custody cases aimed at an early rehabilitation of the family.

When the court has decided that the children should be removed temporarily or permanently, the agency designated is responsible for carrying out the plan specified. The procedure to be followed is explained in section X chapter 6 "Foster Care". The order of the court should state who is to assume financial responsibility for the costs involved in the foster care plan.

No change in the plan outlined by the juvenile judge should be made without the subsequent approval of the court.

It is particularly important for the worker to maintain a working relationship with the court; this involves following specifically the orders of the court. It is very easy for the worker to assume authority without being so directed.

VII. Special Court Assignments

The agency may be asked to prepare, on short notice, a report on a problem which is already before the court, and might not be assigned any post-hearing responsibility. The county department should extend its assistance to the court in such cases. A careful study needs to be made even though a limited time is allowed. Referrals of this type would include wanton neglect; arrest of parents; divorce cases involving children; etc.

VIII Records and Reports

The same procedure for keeping individual case records on protective cases should be followed as that outlined in X-1. Reporting procedures are also the same as for other child welfare cases.

UNMARRIED PARENTS

SECTION X, CHAPTER 3

I. Definition of Service

As we have become better informed about human behavior, we have a growing appreciation of the underlying causes for unmarried parenthood, and a realization that it involves the whole life pattern of the individual. Young people who have had love and security in their own homes, satisfactory interpersonal relationships with other individuals, wholesome interests and recreation, and constructive guid-

ance and education are not so likely to become involved in unmarried parenthood. Our approach should be an understanding one in an effort to assist unmarried parents to face difficult situations as they arise, and to make wise decisions in respect to the plans involved.

The term "unmarried parents" in this material means the mother and father of a child born, or to be born, out of wedlock. Either parent may be single, or married to a person other than the natural parent of the child. Because unmarried parents are usually thought of as having no marriage ties, the problem is often complicated by the fact that one or both parents may be married, and sometimes have children by the lawful union. In such cases, their obligations to their families may make it difficult to provide care and support for the child born out of wedlock.

Service in this area, to be effective involves three separate individuals: the mother, the father, and the child. Each is a potential client, and each is an integral part in working out a satisfactory plan. In addition to the mother's need for physical care and financial help, both parents may be troubled persons who need service in meeting their emotional problems. The physical and emotional needs of the child must be included in the planning from the point of view of his own rights and also in relation to the attitudes and feelings of both the mother and father.

Unmarried parents need to have assurance that any information concerning their situation will be kept confidential unless their permission is given to contact others. The worker may be able to assist them in facing the fact that the co-operation of certain people is necessary in order to work out a satisfactory plan. However, no pressure should be exerted to secure information beyond that which is necessary for careful planning.

II. Responsibility of the County Department

The county department is responsible for providing services to unmarried parents and their children regardless of the age of the parents, their residence, financial situation, or whether the child remains with either parent. Even though the mother requires no material aid, the agency's services should be helpful to her in her personal relationships and adjustments, and in planning for her child. Some unmarried parents come to the county department without direct referral, and it may be necessary for the agency to meet its responsibility for the care and protection of children by assuming the initiative in those situations where the mother and baby are believed to be in need of help.

III. Types of Service

A. *For the Mother*

1. *Physical*

One of the immediate needs is for physical care during the prenatal period, confinement, and the postnatal period. A physical examination to determine any special needs the mother may have precedes medical and social planning. Some unmarried mothers prefer to stay in their own community in order to utilize the services of the family physician and local hospital or clinic. If the services of a public health nurse are available, the mother may wish to use this resource also.

Some unmarried mothers will want to leave the community immediately. In some instances, foster care in another community or through another agency may be suggested. In some instances, referral may be made to University Hospitals or to one of the agency homes for unmarried mothers where there is seclusion and privacy during pregnancy.

2. *Social Planning*

The rights and feelings of the mother should be respected, and her choice of plans accepted unless they are in conflict with her protection or that of her child. Some families are more resourceful in making plans than others and require less guidance. The mother's age, her need for protection, her personal feelings, and the recommendation of the physician are determining factors in making the most adequate plan.

In planning with the mother, thought should be given to her future welfare in employment, where she wants to live and living arrangements, financial plans, the continuing relationship with her community and family, what her relationship to the putative father means to her, and physical and health care that she may need.

Social planning for the married woman who becomes illegitimately pregnant is more complex because of her position in the family group, the responsibility she may have for children in the immediate family, and her relationship to her husband. She has even more of a motivation for concealing identity and is more prone to follow unacceptable procedure in order to conceal her pregnancy and the disposition of the child. This mother may have deeper feelings of guilt and conflict.

Unmarried mothers do not always seek help or come to the attention of a social agency in their home community. Motivated by their desire to conceal their identity, they sometimes go to another county or even to another state. Residence should not be a factor in the social and financial planning. A definite financial arrangement and a social study on the mother are essential in any plan. Clearance with her home community is made only with the mother's consent.

It is desirable that cases be closed as soon as the mother appears able to manage her own affairs or rejects further service. It is important, however, that the mother should feel that the agency wants to continue to help her whenever she is in need of it.

B. *For the Father*

Case work with the father is not always possible or practical. He may not be accessible, and the mother may refuse to divulge his name. He may reject service. Contact with him is only with the mother's consent, and is arranged with discretion and with a minimum of embarrassment to him.

The emotional needs of the unmarried father are often overlooked, but he may have feelings of conflict over his responsibility for the child and a fear of acknowledging paternity because of the threat to his current situation and to his economic future. His rights and feelings should be respected. He should know that he has been named as the alleged father of the child. Until his paternity is established by voluntary admission or through court action, he is not responsible for the support of the child and his name cannot appear on the birth certificate. If the

mother desires to have paternity established, it is preferable to secure voluntary admission rather than take court action.

The married man who is named as the alleged father of a child may not be in a social or financial position to acknowledge the child. His situation should be evaluated in terms of his legal obligations and of his personal feelings.

C. *For the Child*

1. *Physical*

Prenatal care is a part of the total medical planning for the mother. Postnatal care for the child with regular physical examinations and immunizations should be carried out in accordance with the standards of child care approved by the Division of Maternal and Child Health of the state Department of Health.

2. *Social*

Time should be allowed the mother without undue pressure to come to a decision relative to keeping the child or relinquishing him. Guidance should be given to help her gain insight into long term planning for the child and to face facts with practical consideration of her feelings as decisions are made. The child's needs in terms of future support and of emotional security in a permanent social setting should be emphasized as necessary to his future well being.

3. *Keeping the Child*

If the mother wishes to keep her child, the worker can assist her in considering various plans and resources for care and support. In some instances her family may help; in others she will want to consider employment. Plans for the child while she works should be considered which may involve helping her with temporary foster care for the child.

If the mother is without sufficient funds for support the worker should consider with her the possibilities of obtaining help from the alleged father informally or through legal action (1950 Code, Chapter 675). In some instances eligibility for Public Assistance can be considered.

4. *Establishing Paternity*

Paternity may be established by the voluntary written statement of the father, acknowledging paternity of the child, which is attached to the birth certificate; or paternity may be established through court action (1950 Code of Iowa, Chapter 675). The worker should interpret to the parties involved the social aspects of the meaning of court action. If such action appears to be desirable for the protection of the child's future, the worker should refer the mother to the county attorney for counsel and instructions on initiating paternity proceedings.

5. *Relinquishing the Child*

If the mother wishes to relinquish her child, she should understand that it means a complete severance from him. The worker should interpret acceptable adoption procedure to her, and should explain that such practices are designed to protect the child, assuring him of his future in a normal home setting. An explanation of the services of child-placing agencies should be given to her as well as an interpretation of the facilities for referral to a state institution of the child who appears not to be placeable.

She also needs to know that according to the statutes, only the consent of the mother is necessary for the relinquishment of a child born out of wedlock unless paternity is established, the father contributes to the support, or the mother has abandoned the child to the father. (1950 Code of Iowa, Chapter 600.3). In the event that a married woman wishes to place her child for adoption, it is necessary that the husband sign the release even though he is not the father of the child, because it is assumed that all children conceived in wedlock are legitimate.

IV. Legal Registration of the Child Born Out of Wedlock

A. *Birth Records*

It is important for the child's future that an accurate record of the child's birth be recorded. In order to conceal identity unmarried mothers and particularly married women do not always give correct information. Birth certificates should be verified through the county of birth or through the Bureau of Vital Statistics and amended certificates filed with correct information. Amended certificate forms to be signed by the mother may be secured from the Bureau of Vital Statistics, Des Moines, Iowa.

B. *Admission of Paternity Form*

A special form "admission of paternity" may be procured from the Bureau of Vital Statistics to be used when the mother marries the father of the child. This form is to be signed by the husband, and with a certified copy of the birth certificate is returned to the Bureau of Vital Statistics which will change the record.

This form is used also for the signature of the alleged father if he is willing for his name to be entered on the birth certificate even though he does not marry the mother. Unless he signs this form or unless he is adjudicated to be the father, his name cannot be placed on the certificate. In case of court action a certified copy of the court order should be sent to the bureau.

V. Records

County files on unmarried parents should be maintained in accordance with instructions for county child welfare files.

PSYCHOLOGICAL SERVICE

SECTION X, CHAPTER 5

I. Purpose of the Service

The section of psychological service is organized to supplement the work of the social worker in his treatment of and planning for the child. In giving diagnostic and consultation service for the purpose of providing a picture of the child's abilities, capacities and personality, treatment is made more effective.

Through listening, observing, and interviewing, the psychologist may contribute to the better understanding of the individual. The strengths of the individual's personality may be studied in terms of his basic needs, interests and abilities. The presence and extent of emotional disturbances may be evaluated in respect to their physical and emotional causes and the bearing they have on the child's behavior.

The section of psychological services does not operate as a treatment clinic except insofar as treatment involves short time or infrequent contacts with the child and his parents. The actual treatment is given by the local worker in the follow-up work found advisable as a result of the psychological findings.

Psychological services are available to those needing help in planning for children. The services are also available to adults who are responsible for the care of children and are having some difficulty with them. At times it is felt wise also to treat the parent as he may affect the well-being of the child. Because of the large numbers of requests for service, it is necessary to limit the service to those situations where the need is greatest and the plan is to use the findings of the study for case work treatment. The service is available to both public and private agencies.

II. Referrals

A. *Basis of Referral*

Referrals should be made on the basis of a need for a better understanding of the child so that more effective treatment may be possible as a result of the psychological study. Caution should be taken not to make referrals simply for the purpose of securing a measurement of intelligence as a solution to the problem. Rather the cases should be screened with emphasis placed upon the emotional disturbance which seems evident. A measurement of intelligence will be made as a part of the total picture, but treatment of the problem presented will depend on numerous other factors which need to be studied.

1. *Children Troubled by Personality Factors*—A child who has a behavior problem or who has become a delinquent may be referred for assistance in formulating a suitable social treatment plan or to determine the advisability of a change in treatment. Referrals made by the schools should be on the basis of the child's home and community adjustment. If outside factors are affecting the child's school adjustment, a study of his home situation and his total personality should be made by the children's worker supplemented by the psychologist's findings. Any problems relating primarily to grade placement on a remedial program should be referred through the County Superintendent of Schools to the Special Education Division of the State Department of Public Instruction.

Sometimes personality factors are reflected by physical disabilities which are not substantiated on an organic basis and may be the result of emotional disturbances. These disabilities may take the form of asthma, listlessness, disturbed sleep, etc.

2. *Children Limited by Physical and Mental Handicaps*—In planning an educational program for the severely handicapped child, the referral for a psychological study should be made with emphasis on gaining a better understanding of his potentiality for learning. The purpose of such tests is emotional rehabilitation with the educational program a part of it. The tests are adjusted for his limitations and other personality factors must be considered also. Although it is helpful to know what the child's intellectual capacities are, it is equally important to understand the meaning of such handicaps to the child and his family in order to plan constructively for him.

3. *Children in Need of Foster Care*—Referral for a psychological study may be made prior to making foster care plans for a child. Because plans for foster care must be chosen with a view towards meeting the child's special needs and circumstances, a psychological study may be valuable in determining the type of care which will be most beneficial to the child.

When planning for an adoptive placement, a psychological study will be of value not only in determining the type of home which will be most beneficial to the child, but also in determining how the child will fit in with the family on a permanent basis and what he may have to offer to the parents or family as a group. The psychologists are equipped to aid in the evaluation of the adoptability of infants over three months.

B. *Method of Referral and Plan for Examination*

Referrals for psychological services should include the Referral for Psychological Services, CW-4101, to which is attached the Social Case History, CW-0606. The Physical Record, CW-0602, must accompany the referral so that it will be available prior to the time the child is seen by the psychologist.

All referrals should be sent to the director of the Division of Child Welfare, addressed, "Attention: Supervisor, Section of Psychological Services." The supervisor will review the material and the referral will be acknowledged immediately. The individual or agency making the referral will be notified as to the date of the examination as soon as it is scheduled.

III. Types of Service Available

A. *Tests*

The nature and scope of the psychological tests employed by the psychologists in an examination varies according to the problem to be studied, taking both the individual and his environment into consideration. The function and purpose of each test is considered by the psychologist in selecting those to be administered to a particular individual. The value of each psychological study depends upon many factors other than just the proper selection of tests among which are the social history, the medical evaluation, the co-operation of the person examined, and the degree of insight and skill of the examiner.

The psychological test battery used in the study of children or adults should contribute to more adequate understanding of the problems which the patient has, which he may or may not be aware of, his strength and weaknesses and the methods he uses to solve his problems. The battery should help give an X-ray picture of the individual's personality. Depending upon the problem, the study could provide:

1. Measures of intellectual functioning.
2. An evaluation of the outstanding characteristics and traits of an individual and the usual methods of expression.
3. A survey of the motivation and thinking of an individual taking into consideration his needs, aspirations, attitudes, and interests.
4. A picture of the usual way he reacts to pressure, to success, and failure.

B. *Interviews*

While the social worker carries primary respon-

sibility for the relationship between the agency, the child, and his parents, the psychologist also has a need to talk with the child and those persons who take an active part in his life. The interviews conducted by the psychologists have several objectives: the process of examination itself, while restricted by testing procedures, constitutes a controlled type of interviewing. When the situation indicates the evidence of more deep-seated problems, the psychologist may depart from the testing material and talk with the child in order to learn more about his interests, ambitions, attitudes, likes and dislikes, family relationships, wishes and personality traits. The psychologist also uses interviews in part to substantiate material derived from the objective tests.

It is seldom that the psychologist is able to carry out a treatment interview beyond the point where it is helpful for the child to have a chance to talk through his problems with another individual who is an understanding listener. The psychologist has to be careful not to become involved in the treatment process, but to limit his discussions with the child or his family to the diagnostic objectives of the interview.

Frequently the psychologist desires to supplement the information contained in the social history in order to gain a better perspective relative to the problem under study. In talking with parents, teachers, or other individuals close to the child, the psychologist tries to determine the attitude of these persons toward the child; the part they may have in contributing to the problem under study, and to what extent these individuals may be able to play a part in the treatment planned which the psychologist may recommend.

IV. Preparation of the Child and His Parents

In order for the psychological study to be valid, it is important that both the child and his parents have an adequate understanding of the reasons for referral and the process. While it is easy for a family to misunderstand the need for psychological study of their child, sufficient interpretation may prevent emotional strain and help the child put forth his best efforts during the examination.

Frankness is recommended in discussing the plans with the parents and with a child old enough to understand. The explanation of the need for such a study could be interpreted as a help in social adjustment; as a help in making the right type of placement plans; or as a help to the worker and the family in gaining a better understanding of the child.

V. Findings of the Tests and Their Use

It is customary to plan a conference with the individuals who were interested in referring the child for a psychological study. When parents are particularly interested in the findings of the psychologist, arrangements may be made for them to talk with the examiner alone or together with the worker who made the referral. When talking with the parents, the psychologist needs to clear with the worker relative to the information that he will give to the parents, and the consultative role of the psychologist needs to be kept in mind since it is the worker who will have the continuing relationship with the parents.

The group conference or "Case Clinic" that takes place in the county following the examination of the child usually includes those professional persons who have a responsibility for working with the child or his family. The group may include, in addition to the worker referring the case, public health nurse, school officials, court officials, or other persons directly concerned. The time for such conference is arranged by the consultant and the psychologist.

The child welfare consultant carries responsibility for leading such post-examination conferences. The consultant calls on the psychologist to give his findings and then helps the various persons in the group decide what necessary steps need to be taken and which of the persons present will be responsible for carrying out the plans suggested.

As far as possible a detailed report should be prepared by the psychologist for each child examined within a month from the time the child was seen. These reports present in comprehensive form a summary of the findings of the examination and the psychologist's recommendations. One or more copies of the report are sent to the agency making the referral. It is the responsibility of the agency to utilize the recommendations made in accordance with the developments of the situation, sharing this responsibility with those individuals in the community who agreed to take part in the proposed plan for treatment.

VI. Relationship With the State Services for Crippled Children

Each year the State Services for Crippled Children conducts a series of diagnostic clinics at designated centers giving service to practically every community in the state. Included in the staff of the field clinics are a group of specialists and consultants in the areas of orthopedic surgery, pediatrics, speech and hearing pathology, physical therapy, nutrition, medical social service, public health nursing, psychology, vocational rehabilitation, special education and dental hygiene. The patient is referred to the clinic by his physician and his referral card is accepted as the patient's official admission. Children referred by their local physicians for diagnostic study must be afflicted with one of a number of stipulated crippling conditions; they must be of a sound mentality, and under the age of 21 years. No child should be referred for the purpose of obtaining a mental evaluation alone or a study of emotional disturbances, unless there is a crippling physical condition.

The psychologists who participate in field clinics are furnished from the staff of the Division of Child Welfare in the state Department of Social Welfare. The psychologists work as members of a clinical team as in the State Department. The findings of the psychologist are incorporated in the reports compiled by the State Services for Crippled Children and are given to the referring physician. The studies prepared by the psychologists are not made available to interested individuals directly.

FOSTER CARE

SECTION X, CHAPTER 6

I. Foster Home Service Defined

Foster care is the care given to a child away from his family either in an institution or in a foster family home. Foster care is used when the child

cannot receive adequate care in his own home. It may be for a temporary period or for a period of some permanency, depending upon the family circumstances, and the child's individual situation. The type of foster care chosen should be considered carefully in relation to the child and his need.

There are various forms of foster home care, but the type used differs according to the kind of service the child requires, the length of time he will need care, financial arrangements, and the amount of supervision available and necessary.

Day care supplements care of the child in his own home, but is not a substitute for it. This type of care is usually used when the mother is employed and must be out of the home part of the day, or when the child needs experiences or training he cannot get in his home. Day care may be in a foster family home or in a center. Some day-care centers are incorporated and have boards, and others are operated by private individuals. Both types of day care may cater to working mothers, and may be used for case-work treatment.

Local foster home care is provided in the same county as the child's own home. It may be used if it is thought advisable to maintain and strengthen the child's ties to his own family.

An *independent foster home* is one which accepts children directly from parents, instead of through any agency. Contacts are usually made by advertisements in local papers. The supervision and study of those homes is the responsibility of the county department.

A *work or wage home* cares for children in return for some service from the child with or without wages in addition to boarding care.

A *free home* gives care to children without payment.

Foster care through a *child-placing agency* is desirable when it is advisable that the child be removed from his own family and community. Homes used by private agencies are supervised and reported on by those agencies.

Institutional care should be planned on a temporary basis with the hope that the child is to be returned to normal family and community living. This type of care provides a group situation which is often desirable for the disturbed child who is not ready to form any new family ties.

Adoptive placement is a permanent and complete substitute for the child's natural family and should be used only when a thorough and careful study indicates that permanent separation from the parents is essential. Children in need of adoptive placement should be referred to licensed child-placing agencies or to the board of control.

II. Legal Basis

The responsibility of the state Board of Social Welfare is outlined in the 1950 Code of Iowa, Chapters 232, 235, 236, 237, 238, and 240. According to the "Child Welfare Act of 1937" the State Board is empowered to "license and inspect . . . private boarding homes for children, and private child-placing agencies; make reports regarding the same and revoke such licenses." (235.3)

"The state Board of Social Welfare is hereby empowered to grant a license for one year for the conduct of any children's boarding home (caring for more than two children) that is for the public good, that has adequate equipment for the work which it undertakes, and that is conducted by a reputable and responsible person." (237.3) "No such license shall be issued unless the premises are in a fit condition, and the application for such license shall be approved by the State Department of Health." (237.4)

The statute makes the securing of a license mandatory before the operation of a children's boarding home and states prohibited acts in relation to the number of children given care and their place of care. (237.8 and 237.9) "It shall be the duty of the state Board of Social Welfare to provide such general regulations and rules for the conduct of all such homes as shall be necessary . . . . ." (237.11). The state board is also given rights and duties relative to making inspection, compiling records and making reports on children's boarding homes. (237.14)

"The juvenile court, in the case of any neglected, dependent, or delinquent child, may: . . . . commit said child to some suitable family home . . .;" or "commit said child to any institution in the state incorporated and maintained for the purpose of caring for such children." (232.21)

"The state Board of Social Welfare shall designate and approve the institutions to which such children may be legally committed and shall have supervision and right of visitation and inspection at all times over all such institutions." (232.37)

"Any institution having any such female (under 18 committed in lieu of jail sentence) in its custody shall be subject to supervision and inspection by the state Board of Social Welfare . . . ." (240.12)

III. Securing Foster Homes

A good foster home program can be maintained only when a list of available homes is kept active. It is usually better to keep a small number of homes in constant use rather than a large number used only occasionally so that the foster parents will not become discouraged or disinterested.

There are a variety of ways foster homes may be secured. These include: referral by foster parents of friends who are interested in taking children; appeals to church and club groups to whom the need of the agency has been explained and stories of foster home care given; advertisements in newspapers, farm papers and religious publications. Expense incurred for such advertising is chargeable to the poor fund. Occasionally it is possible to borrow or transfer homes from other agencies, but this is not recommended. A home ought not to be used by two agencies simultaneously nor should an agency use a home which accepts nonagency children. The process of recruiting should be continuous, but occasionally it is helpful to conduct a home-finding campaign.

When a home-finding campaign is conducted, special care needs to be given to the screening of applications. There should also be an immediate acknowledgment and follow-up of all applications received. No home should be used until it has been studied and references have been contacted in order to assure protection of the child. All applicants should be notified of the disposition of their application within a reasonable length of time.

IV. Evaluation of Foster Home

This is the total process of determining the suitability of a family home for foster care. The worker makes a study of the family's ability to accept a foster child and provide him with a secure and adequate home and family life. The process of evaluation also gives the family an opportunity to gain a greater understanding of children to be given care, and helps foster parents understand their responsibility to the supervising agency and to the child's parents.

In making the study of the foster home, the outline for foster home evaluation should be used as a guide for the type of information to be secured. The Standards for Children's Boarding Homes will also be valuable as a guide in making the study. As a part of the evaluation, an inspection of the premises should be made to determine the adequacy of the housing. This is to be recorded on the "Children's Foster Home Inspection", CW-2204. Although it is necessary that a record be made of the physical structure and arrangement, more emphasis should be placed on the emotional and social environment. The relationships that the foster parents are able to establish with children, and the type and age of child who would best fit into the home are important factors to consider.

Each member of the prospective foster family should be interviewed in order to learn something of the individual interests and attitudes, the family's standards for living, their tolerance for behavior that may be different, their ideas regarding discipline and expressions of affection, and their reasons for wanting to take a foster child into their home.

In addition to members of the foster family, it is important that references given by the family be seen. In this way it is possible to obtain information as to the family's place in the community as well as additional information as to the family's relationships. Included among the references should be the family physician who will be able to discuss, with permission of the family, the mental and physical conditions of the members of the family. Other references might include friends, school officials, ministers, group leaders, etc.

V. County Relationship to Independent Homes

County departments have a responsibility for locating and visiting homes that board children independently. Some of the independent homes constitute a real resource and it may be that after study such homes can be utilized for foster placement. Some of the independent homes will be below standard and should be encouraged to discontinue caring for children even though they may be boarding fewer than three children, and, therefore, do not come under the requirements of the Boarding Home Law. Occasionally it may be necessary to take legal action against a boarding home which is endangering the welfare of children, whether or not three children may be in the home.

Independent boarding homes are frequently located through their advertisements in local papers. They may be discovered by other channels of information depending upon the extent to which the community has been made aware of the need to use only those homes which have been approved. County departments should visit independent homes as soon after their whereabouts have become known as possible, and the process of studying such homes for a certificate of approval or license should be initiated at this time. The application for a certificate of approval or license should be obtained during the initial interview and forwarded to the state department as soon as the study has been completed. This process should not take more than 30 days, and each month the homes with pending applications should be reviewed. Those homes which have given up caring for children or which have cared for children only temporarily and do not anticipate continuing such care should be closed with the foster home record indicating the reason for the action taken. Notice of this decision should be forwarded to the state department for all applications which had been previously sent to the state department. (The term "temporary" may be applied to any home which provides care for a child or children for a period not to exceed an accumulation of 30 days in a calendar year.) In this type of home, financial arrangements for boarding care are made directly between the foster parents and the natural parents.

VI. Licensing Procedure

A license is required for homes boarding "more than two children under the age of fourteen years unattended by parent or guardian except children related to him (foster parent) by blood or marriage, . . ." (1950 Code 237.2) This also applies to day care or a combination of the two. However, a Certificate of Approval, Form CW-2303, may be secured for homes boarding one and two children.

Every person caring for one or two children may apply for a Certificate of Approval. Every person caring for three or more children is required to have a license. (1950 Code, Chapter 237.2) An application for a Certificate of Approval or a license for an independent home or for a home used by the county should be made to the county office. Applications for homes used by agencies should be made to the agency.

Applications should be taken at the initial interview. (Application for a License to Operate a Boarding Home for Children, Form CW-2201) This, with the study and four copies of the "Children's Foster Home Inspection", is to be forwarded to the State Office within ninety days. The state department of health will make an inspection only when there is some question pertaining to the facilities.

County departments should note in the work file the due date for relicense. This date should be set four months before the expiration of the certificate or license. The reapplication should be forwarded to the state department three months before the expiration date. If the facility is not to be relicensed, a note of explanation should be submitted.

VII. Financial Planning

Parents should have a clear understanding as to their responsibility for the payment of foster care. Their willingness to assume responsibility and follow out agreements made will depend to a large measure on the relationship established between them and the agency. When children have been removed from their own homes by court action, the extent of parental responsibility for financial payments is usually specified in an order of the court. An agreement signed by the child's parents should

be obtained showing the basis on which payments are to be made. Receipts should be given to the child's parents for all money collected.

A good boarding home program depends upon adequate board payments which may vary according to the age and type of child. The rates should be determined by and paid through the county department, and not subject to bargaining between the boarding parents and the natural parents. Payments should be guaranteed by the county, and be made on a regular monthly basis. An agreement as to the method and date of payment should be made with the foster parents.

VIII. Placement of the Child

A. *Preparation of Child's Own Family.* The child's parents should participate in planning for foster care from the beginning. When the time comes for actual placement, the factors necessitating the child's removal from his home should be reviewed, as well as the plans that have been made and what it is hoped will be accomplished for him. A child should never be taken from his family without a suitable explanation. The family should participate in financial planning as explained.

The parents should be given an understanding of the rights and responsibilities which they retain in relation to the child and those which they will lose. These rights and responsibilities will vary in accordance with the basis on which the placement is made, and the parent should be helped to understand whether the arrangement is to be temporary or permanent.

Custody may be given temporarily by voluntary release to a private or public agency. Plans for temporary care are made with the understanding that the child will return to his own home. On a temporary release the parents will retain certain rights and responsibilities such as visitation, child's religious program, medical care, financial needs, educational and vocational training, etc. Before placement the parents should sign an authorization for boarding placement and medical care.

A Juvenile Court order may remove custody from the parents temporarily, but they may retain certain rights and responsibilities. No plan can be made to return the child to his own home without further order of the court. Custody may also be removed from either or both parents temporarily by a divorce decree.

Under a permanent termination of custody by court order the parents may or may not retain certain rights and responsibilities, depending upon the stipulations of the court order. The worker should be familiar with these stipulations in order to give a clear interpretation to the family.

Legal guardianship of a child may be established only by court order, and the guardian has no power except that specifically given by the court. Changes of location of the child must be approved by the court, and if the guardian wants to place the child with an agency, a petition to the District Court must be filed.

B. *Preparation of Child.* It is important that the factors involved in the placement be understood by the child so that he will be better able to accept the plan and make the necessary adjustments. In planning placement with the child, his questions should be answered; he should be taken to visit the home or be given a description of it; he should be given some idea of how long he may expect to remain there, that is, as to whether it will be a temporary or long time plan; he should be told whether or not he will remain in touch with his own family, and what the foster family will expect of him. The child's family should participate in this interpretation.

Just before placement, the child should have a physical examination for his benefit, as well as for the protection of the foster family. The child should also be physically clean and adequately clothed so that he will feel more secure in winning acceptance by the foster family. It is often helpful in the child's adjustment if he brings toys or other possessions into the new home to help him make the transition from the old to the new.

If the placement necessitates a change in schools, necessary arrangements should be made with the school officials. This may include *plans for tuition* which should be made clear from the first when there is a change in school districts, so that the child will realize a happy acceptance by the school. To qualify for state paid tuition, the child must be in a licensed boarding home, must be dependent, at least in part, upon tax support or upon organized charity, and in a school district other than the one in which his parents live—all three conditions must exist.

C. *Preparation of Foster Parents.* The foster parents need to be given some understanding of the child, his problems and experiences before the child is placed. The foster family should be given only such personal information about the child's own family as will help them in promoting the child's development but without prejudicing the foster family against the child or his family.

They need to have an understanding of their responsibility to the child, his family and the agency. For the child's sake, there should be unified planning concerning the division of responsibility in the following areas: social experience, religious experience, opportunity to develop independence, discipline, health, and clothing. An appreciation of the child's feeling of strangeness, insecurity, possible homesickness, and divided loyalties may also help the foster parents to care for the child with sympathy and understanding.

Arrangements should be made with the foster parents regarding the visiting privilege of relatives.

A placement agreement should be made, and method of payment clarified, with the foster parents before the placement of the child.

IX. Supervision.

Through supervision the agency may help the child to adjust to the placement, and help the foster family to meet the child's needs. Although much of the supervision of the child can and should be given through the foster family, it is important that a relationship be established with the child so that he can express his reactions to the placement, his desires and plans for himself, and his feeling about his own family. Significant points may also be noted as to the child's health, appearance, and behavior, his interests and activities at school and in the home, the friends he makes, and his attitudes toward the foster family and his own family. However, it is important that the worker does not place

himself in the position of parent and thus interfere with the ties between the child and his own parents and foster parents.

It is important that the foster parents be given the opportunity to express themselves about the child and the place he has taken in the family group. Foster parents need help in learning how to evaluate the child's behavior over a period of time, rather than to emphasize specific instances which may represent their ideas of satisfactory or unsatisfactory behavior at a particular time.

Interpretation should be given to the child's own parents in an effort to help them toward a better understanding and acceptance of what foster placement is doing for the child. Case work service with the own family should focus on helping the family to establish a relationship and environment which will be conducive to the child's return home.

X. Referral of the Child to a Child Placing Agency or Children's Institution

The same preparation of the child and his family should be given when it has been determined that a child should be referred to a child-placing agency or a children's institution. The situation differs, however, in respect to planning with an agency or institution instead of with local foster parents.

The plan of referral to a children's facility is complicated by the fact that it is often difficult to locate an agency that will accept the child and be able to meet his particular needs at the time of referral. As soon as the agency has been found which is willing to consider accepting the child, the social history should be forwarded along with a statement as to the reason for referral. The basis upon which the agency will accept the child needs to be understood and the objectives of the referral by the county department clarified.

A written summary of the intake discussions should be given by the receiving agency to the county department referring the child so that both agencies understand the arrangement. This summary should estimate the length of time during which it is anticipated the child will be given care; the costs involved and the parties responsible for payment; the objectives of the service to be given by the receiving agency; and the plan for reporting progress to the county department referring the child.

The county worker will continue to have responsibility for giving service to the child's family, this service being related to the plan for the child. The agency staff members will have responsibility for working with the child under care and the county worker will assume a secondary relationship by only working with the agency staff.

XI. Records.

A. *Card Files.*

1. A card for each boarding home should be filed in the master file.

2. A "Report of Individuals Accepted for Service," Form CW-2702, should be kept on each child in boarding care.

3. "Notice of Change for Individual Receiving Service," Form CW-2703, should be completed when any change is made regarding a child under boarding care.

4. A "License Record Card," Form CW-2602, should be maintained for each boarding home in use by the county, including independent homes.

B. *Child's Record.* The county department should maintain a separate record for a child placed in a foster home as explained in section X, chapter 1.

If other members of a child's family are also active in the agency, a separate section in the family folder should be kept on each child in boarding care.

C. *Foster Home Record.* A separate record should be maintained for each foster family showing the relationship between the agency and the family during a succession of placements. It should begin with the application and the recording of the evaluation of the family, and continue as a record of the strengths and weaknesses of the family in meeting the needs of the various children placed in the home. This record should also contain information about the family's reaction and ability to meet children's problems as well as the changes in the boarding home situation.

In addition to the narrative, the record should also include the following forms:

Application for a License to Operate a Boarding Home for Children	Form CW-2101
Foster Home Information	Form CW-2205
Physician's Report	Form CW-2606
Placement Agreement: Foster Parents	Form CW-2605

D. *Reporting to the State Department of Social Welfare.*

1. Forms mentioned in A, "Card Files" items 2 and 3 above are sent into the state department before the tenth of each month for the preceding month.

2. Applications including evaluations are to be forwarded to the state department as soon as completed and not later than ninety days from the date of the application.

3. Monthly statistical data relative to the foster care program is reported as explained in section X, chapter 1.

ADOPTIONS

SECTION X, CHAPTER 7

I. Adoptions Defined

Adoption is the legal process through which a child becomes a member of a family into which he was not born, and by which he attains the same rights, privileges, and duties as if he had been born to that family with the exception of a few special factors set out in the law. Because adoption is usually final and irrevocable, it is necessary that there be sound adoptive practices to protect the child, his natural parents, and the adoptive parents. According to the child placing statutes, adoptive placements should be made only by licensed child-placing agencies or by the board of control of state institutions. However, under the adoption law parents may release their children to persons other than a licensed agency or the board of control, and these placements are called independent placements.

II. Legal Basis

The Adoption Law as amended in 1947 (Chapter 600, 1950 Code of Iowa) placed broad responsibilities upon the state department in respect to the following sections:

Section 600.1 "The Clerk of the Court shall . . . transmit two copies of . . . petition to the state Department of Social Welfare, or the designated qualified person or agency as directed by the court. . . . Provided the state department does not otherwise receive the petition, the clerk shall immediately forward one copy thereof to the department."

Section 600.2 "The state Department of Social Welfare, or a qualified person or agency named by the court . . . shall proceed to verify the allegations of the petition; to investigate the condition and antecedents of the child for the purpose of ascertaining whether he is a proper subject for adoption; and to make appropriate inquiry to determine whether the proposed foster home is a suitable one for the child."

"The state Department of Social Welfare may, and upon order of the court shall, make a further investigation during the period of residence and a final report with recommendations to the court."

III. Scope of Adoptive Services of County Welfare Departments

A. *Service to Adoptive Applicants.* Persons wishing to adopt a child frequently come to the county department for counsel in such procedure. The adoptive applicant should understand that the county Department of Social Welfare does not place children but gives referral service to licensed child placing agencies. The involvements in adoption as well as the necessary procedure should be explained to such people, and they should be given help in deciding whether or not the contemplated adoption seems advisable. It should be explained to adoptive applicants that although a child placing agency will need to have information of a personal nature, such as motives for wanting a child, compatibility, causes of childlessness, income, etc., this information is necessary in order to choose the right home for the child, and will be held in strict confidence. An explanation should be given of the waiting period involved. The kind and amount of information given the adoptive family by the agency about the child's history will depend on agency policy.

Adoptive parents need to know the limitations of independent placements. In some instances an independent placement may be planned because the natural parents can see no other solution to the problems involved in the care of their children. Such hasty placements are often made without thoughtful consideration and planning, and may result in an unfortunate experience for all concerned: child, natural parents and adoptive parents.

B. *Service in Respect to Independent Placements.* The county department may be requested by an attorney or physician, for example, or ordered by the district court to make either an adoptive home study or a study of the child's background or both in an instance where an independent placement is contemplated. Frequently the child is already in the home when the request for a study is made. Studies in these cases are often difficult because the adoptive parents do not understand the reasons for them, and they are fearful and resentful. These fears must be understood, and there is need to explain the necessity for a study in such a way as to win the adoptive parents' interest and co-operation. Accepting such a referral and making the study constitutes a definite service to the child for whom completion of adoption is proposed, since it provides a record for the future, and an objective analysis of the suitability of the home. It is the responsibility of the agency accepting such a referral to state the findings frankly, whether or not they coincide with the plan proposed by the person who made the referral.

The findings should be discussed verbally with the person who made the referral, and a written report made available to the court upon request. Follow-up service should also be available to offer help in the period of adjustment following placement. The study and any other related material and correspondence should be filed in accordance with the instructions given under *Adoption Study Folder.*

C. *Studies for Out-of-State Agencies*

When a county is requested by an out-of-state agency to make a study of either an adoptive home or a child in relation to a proposed adoption, the usual procedure for evaluating an adoptive home or obtaining a child's social history should be followed.

In this instance the study and any related correspondence should be routed through the Division of Child Welfare for interstate clearance.

D. *Court Appointments*

1. *County Department Appointed*

a. *Placement Made Independently.* When the county department is designated by the court to make an adoptive study, the county will establish an adoption study folder, and will take responsibility for compiling the necessary information. The due date for the completion of the study should be entered in the county work file. The completion of the study will be carried out by the appointed county alone when the history of the child and the information necessary to evaluate the adoptive home is available in the county where the petition has been filed.

When the social history of the child or the information necessary to evaluate the adoptive home is not available to the county appointed to make the study, the appointed county will write to the appropriate county, and request the needed information. When information required cannot be secured within the state of Iowa, a request for an out-of-state investigation shall be routed to the state department for forwarding to the appropriate agency.

The county which has been appointed to make the study will be responsible for preparing the Confidential Adoption Report to the Court, CW-6701.

b. *Placement Made by Licensed Agency or Board of Control of State Institutions.* When the placement has been made by a licensed agency or the state board of control, the county department should secure from the agency that made the placement its report on the history of the child and its evaluation of the adoptive home with copies of such medical reports and reference information as the agency may have. Verification of factual data,

such as marriage and birth certificates, recent medical or psychological examinations, etc., should not be duplicated. If this information does not seem adequate or the worker questions certain aspects of the adoptive placement, then further clearance should be made with the agency. The worker should not approach the adoptive parents nor the child without the knowledge of the placing agency. The agency placing the child retains the right and responsibility for giving to the adoptive parents or child such information as it deems necessary.

The county worker after securing information from the agency will compile the Confidential Adoption Report to the Court, CW-6701, incorporating any additional information.

2. *State Department Appointed.* When the state department is appointed by the court to make an adoptive study, it will delegate this responsibility to the appropriate county as an agent of the state department, and that county will proceed with the study in the manner outlined above, including the preparation of the Confidential Adoption Report to the Court, CW-6701.

IV. The Adoptive Study

A. *Study of the Petition*

When the study involves an independent placement, the worker should make an appointment for an interview with the petitioners as soon as the copy of the petition and of the court order asking the department for a report are received. When the study involves an agency placement, the agency should be informed of the appointment. At this time, an explanation of the worker's responsibility in making the study should be given. The adoptive parents should be told about the information needed and given the Foster Home Information Blank, CW-2205, the Physician's Report: Foster Family, CW-2606 for themselves, and the Physical Record, CW-0602, for their own children and for the adoptive child if the child is in their home.

The worker needs to verify the facts given in the petition, checking them off on Verification of Allegations of a Petition to Adopt a Child, CW-6604. If some facts required by law to be in the petition have been omitted, the worker must assume responsibility for securing the information and including it in the report.

The omission of the given name of the child, the full name of the persons or agency having custody or incomplete information relative to the release, including the consent of children over 14 years of age, are examples of such information. Important omissions should be discussed with the attorney for the petitioners, as he might wish to file an amended petition. Decisions as to the legality of the procedures in adoption remain with the court.

B. *Study of the Child*

The study of the child should be made in accordance with the outline for Social Case History, CW-0606, and should include the medical, school and psychological reports.

C. *Foster Home Study*

In making this study the outline for a Foster Home Evaluation, CW-2206, should be followed, and should include the necessary medical reports.

V. Report to the Court

A. *Preparation*

After the social history of the child, the evaluation of the adoptive home, and the verification of the allegations of the petition have been completed, the Confidential Adoption Report to the Court, CW-6701, is prepared. This will be sent with a transmittal letter to the clerk of court in the county in which the petition was filed, and should be enclosed in a second, sealed envelope addressed to the appointing judge.

When the county department has been delegated by the state department to make the study, a copy of the Confidential Adoption Report to the Court should be sent to the *Division of Child Welfare* simultaneously with the filing of the report with the court.

The attorney for the petitioners should be given a copy of the transmittal letter to the clerk of the court. In those instances where an agency made the placement, a copy of the same letter should be sent to the agency. It is the responsibility of the court to decide who shall have access to the report; therefore, no copy will be given to any other person.

The adoption law states "the investigation shall be completed and a report with recommendations made to the court within sixty (60) days from the date of the filing of the petition." (Code of Iowa 1950, Section 600.2) Sometimes courts allow less than sixty days when setting a date for the hearing on the petition, or the agency has not been notified of the appointment immediately after the petition was filed. The county department should keep the court informed of the progress of the investigation, and ask for an extension of time when unavoidable delays occur in completing the study.

B. *Recommendations*

1. *Approval.* The final section of the outline for a report to the court stresses the recommendations. Points especially needing emphasis should be mentioned here, including whether or not the allegations of the petition have been verified. A concise statement indicating why the child appears to be a suitable adoptive prospect, and the home a desirable one for him is essential.

Whether or not the child has been in the adoptive home the required twelve months should be specifically mentioned. If not, a statement could be made, except in unusual circumstances, that there appears to be no reason why the residence period should be waived. Areas in which positive service can be given during this period might be suggested, such as a psychological study of the child's development shortly before the time for the final hearing. If this involves a child placed by an agency, clearance should be made with the agency first.

2. *Disapproval.* Frequently when the county department is requested to make an adoptive study, the placement has already been made. If the child's social history is poor, or adverse conditions exist in the home, the worker should discuss the negative findings with the judge, and plan with him to discuss the pertinent limitations with the petitioners. The unsuitability of the adoption should be considered with the attorney and/or doctor involved as well as with the petitioners, providing the judge approves. If the child was placed by an authorized

agency, any doubtful points should be cleared with the agency before the report is sent to the court. When it is determined that the adoption is not a suitable one, and after consultation with the judge, the problem of the removal of the child should be referred to the Juvenile Court.

VI. **Supervision After Placement**

The intent of the adoptive statute is that the child should have "lived for twelve months in the proposed home" before the adoption is completed in order to make certain the child and the family have adjusted to each other. In many instances the court shortens the waiting period. However, when the required waiting period is adhered to, the agency making the adoptive study is responsible for making supervisory visits after the placement.

Visits should be made as often as seem advisable during the year. Special attention should be given to any changes in the home situation, to the physical care of the child, and to the adjustment of the family and the child in relation to each other.

A summary of the supervisory visits with recommendations should be presented to the court before the date of the final hearing. The due date for the final hearing should be placed in the county work file.

VII. **Adoptive Files and Records**

A. *Files to be established are:*

1. *Master File.* One master file card should be made indicating the original name of the child under the name of the child's natural parents. A separate card should be made indicating the adoptive name of the child under the name of the adoptive parents. These cards should be cross referenced, but the fact that an adoption has taken place should not be shown.

2. *Adoption Study Folder.* When a county is making the complete adoption study, an adoption study folder should be established in the original name of the child. This folder should contain the Verification of the Allegations of the Petition, CW-6604, as a face sheet. This should be followed by the petition, the court order making the appointment, and chronological recording which will contain the information indicated in the social history, and the evaluation of the adoptive home. The chronological recording should be followed by the copy of the Confidential Adoption Report to the Court, CW-6701. Subsequent activity should be recorded relative to the supervision of the child in the home.

When the county has been asked to supply information for another county or the state department relative to the history of the child or the evaluation of the adoptive home, a copy of such information should be filed in appropriate folders under the name of the child's natural parents or under the adoptive parents' name. These folders will remain the property of the county department and while they are confidential, they should not be forwarded to the state department as requested below in B. (Legal Provisions for Protection).

B. *Legal Provisions Covering Confidentiality of Adoption Records*

"Sealing Record—Order of Court to Open." (1950 Code of Iowa, Chapter 600.9) "The complete record in adoption proceedings, after filing with the clerk of court, shall be sealed by said clerk, and the record shall not thereafter be opened except on order of the court."

Because adoption records in the county clerk's office are sealed, it is recommended that after each adoption is completed, the adoption study folder should be forwarded to the state department for permanent filing. The master file cards for the case should indicate that this has been done. If the material is subsequently needed, the state department will either return the adoption study folder or supply the particular information which is needed.

STANDARDS FOR CHILDREN'S AGENCIES, CHILDREN'S BOARDING HOMES AND MATERNITY HOSPITALS

SECTION X, CHAPTER 10
STANDARDS FOR CHILDREN'S AGENCIES

The state Department of Social Welfare through its division of child welfare has approved the following standards for the conduct of child-placing agencies and institutions in order to insure adequate care to that group of children in Iowa who, for one reason or another, must find a home away from their own families.

In accordance with the opinion of the attorney general, children's agencies and day nurseries are considered as children's boarding homes and are licensed through the same procedure.

A child's own home and family are his basic right and it is under these circumstances that we can best be assured of his normal social and personality development. A child's own family should be assisted in every possible way to meet his needs in their own home, and it is for this reason that governmental agencies have made available large sums of money in order that fewer children will be deprived of that security which only a home and a family can give.

Children should not be removed from their own families until every possible effort has been made to bring about an environment conducive to the wholesome development of the child. We must realize that every child who is deprived of his own home and family suffers a severe emotional disturbance which can never be entirely adjusted.

When it is necessary to remove a child from his own home, every effort should be made to provide for that child the type of care best suited to his individual needs. This points to the necessity of a complete, well-rounded program of child welfare for the children of a community or a state. This should include all social services for children under public or private auspices and appropriate forms of care for the dependent, neglected, delinquent and handicapped children. For children living in their own

homes, public assistance, case work and protective service, child guidance clinics, day nurseries, visiting housekeepers' service and foster day care should be made available and for children requiring foster care, institutional placement and foster family care. Provisions for the care of physically handicapped and mentally defective children should also be made.

Good social work methods should be employed in determining and meeting the needs of children whose own parents are unable to give them the care they should have. Due to the fact that some communities have stressed certain types of foster care and neglected others, it is too frequently the practice to determine the kind of care which should be given to the child in terms of the available facilities rather than in terms of the child's individual needs. The child care work of every organization should be a part of a local or state-wide plan which includes various forms of foster care, namely, the institution, the boarding home, the free home, the adoptive home, and for certain older children, the work or wage home.

The nature of the child's relationship to his own family, the strengths and permanence of the emotional ties which bind him to them, as well as his age, physical and mental condition, temperament, and habits are among the factors which should determine the type of foster care. Institutional care differs from foster home care in organization, plant, equipment, and types of experience given the child, but both forms of foster care have the same aims and are governed by the same general principles.

I. Organization and Administration

a. *Incorporation:* All private children's agencies should be incorporated on the approval of the state Board of Social Welfare, the agency which has supervising authority, and should comply with all state laws, concerning the establishment and operation of children's agencies. The purpose of the organization should be clearly stated but should be flexible enough to meet the changing needs of the community and the state.

b. *Board of Directors:* Each children's agency should have a governing board composed of men and women representative of various community interests. The board members should be chosen because of their active interest in social welfare, particularly in the field of child welfare, and should serve without pay. The board should be large enough to be representative of the constituency supporting the agency, but should be small enough to avoid unwieldiness. Practice has demonstrated that board efficiency is best maintained with a membership of not less than nine or more than fifteen in number. It is generally desirable to have members elected for a three-year term, one-third retiring each year, and re-election prohibited until one year has elapsed. An advisory committee for interpretative purposes may supplement the board, or a nonvoting alternate for each member might be added as a means of training future board members.

It is the function of the board to select and appoint a responsible executive, well equipped by training, experience and personality, to carry out the objectives of the agency. The board and the executive should be jointly responsible for the formulation of policies for the conduct of the agency or organization in accordance with standards prevailing in the state; also for the progressive re-evaluation of the agency's services in terms of the changing needs and methods of child care and the willingness and the ability of the agency to meet these needs.

The board should assume responsibility for adequate financial support to carry on the program of the agency and to interpret to the community not only the policies, but the actual work of the agency.

Although full responsibility for the execution of plans and details of administration should be delegated to the executive, it is the responsibility of the board to support the executive and the staff in carrying out the objectives of the agency.

The board should keep informed of the actual work of the agency by conscientious attendance at board meetings, which should be held at least once a month. The regular attendance of the executive should be required throughout all board meetings. In addition to a report of the executive committee and other committees, the executive of the agency should present from time to time a report of the activities of the agency and should bring to the board for discussion and action, problems which have come to the attention of the agency.

It is the responsibility of board members to render practical service through committee membership. Standing committees should include an executive committee and a building and grounds committee. Circumstances may warrant the addition of one or more standing committees, but the rather common practice of having many standing committees has not proved satisfactory, and it is found more desirable to have a few committees which actually function, rather than a large number which render little service to the agency.

It is important for board members to familiarize themselves with the general policies of the institution and its place in the community's child welfare program, rather than to assume duties which should be the responsibility of the employed staff. Once a board is in touch with what other progressive agencies are doing, it is morally obligated to secure the budget and executive needed for the highest possible quality of service. These responsibilities of the trustees are the important functions of a board. When it becomes interested in the control of minor details of the agency, a board is in danger of deserting these primary functions.

c. *Staff:* Certain fundamental requisites should apply to all staff members of the children's agency, namely, good moral character, intellectual capacity, and sound mental and physical health. All staff members whose duties bring them in direct relationship with children should have a sympathetic understanding of children's needs and a personality suited to work with them. They should have a background of education and experience adequate to carry the program of the agency.

In all children's agencies, salaries and working conditions should be such as to attract and hold competent workers. The agency should establish and maintain salary schedules which will permit reasonable standards of living and the maintenance of professional standards characteristic of this type

of work. The salary schedule should carry provision for periodic advances based on the efficiency of the worker.

Personnel practices in an agency should allow for sick leaves, reasonable allowance of time for vacation, and the provision for leaves of absence for further professional education. The agency should provide opportunities for professional contacts which not only will increase the value of the work of the agency, but will add to the efficiency of the agency's program.

1. *Executive Secretary:* The executive secretary, director, or superintendent of a children's agency is the person directly responsible for the administrative conduct of the agency. He should be chosen by the board for a term of office determined by them, which is usually contingent on the satisfactory performance of duty. The executive, as administrative officer, is directly responsible to the board of directors.

The executive of a children's agency should be a person of vision and leadership. He should have an educational background adequate to guide and direct the program of the agency, and possess a knowledge and appreciation of modern standards and methods of child care. Proven executive ability, some part of which has been demonstrated in social work or in related fields, is a necessary requisite. The ability to interpret the work of the agency to its constituency is of utmost importance and the executive should demonstrate skill in handling people, both individually and in groups.

In institutions in which the executive is not an experienced case worker, and in all large institutions, the case work of the institution should be under the direction of an assistant with training and experience in children's case work.

The executive should assume full and complete responsibility for the execution of the plans, policies, and program of the agency as determined by the board. He should appoint, with the approval of the board, a staff adequate in number, and with the qualifications necessary to do the work of the agency. It is also the responsibility of the executive, with the approval of the board, to discharge for cause, any staff member whose services do not prove satisfactory to the agency.

One of the major responsibilities of the executive of an agency is to plan regular board and staff meetings. The executive should not only plan, but participate in these meetings. It is his responsibility to make regular monthly reports to the board, which will give an accurate accounting of the finances of the agency and of the services rendered to the children under care. It is further his responsibility to interpret to the board, current trends in the field of child welfare and the developing needs of the agency.

Regular staff meetings are an integral part of the operation of any children's agency and the executive should set up and interpret to the staff agency practices and procedures, and to acquaint the staff with current developments in child welfare. The co-ordination of board and staff functions and the establishing of actual working relationship between them is of utmost importance.

The executive should act as a liaison person between the agency and the general public, and plan the means whereby the agency participates in the community and state programs for child welfare.

2. *Case Work Supervisor:* In certain agencies, the duties of the case work supervisor are assumed by the executive. However, if the executive is not an experienced case worker, and in institutions where the volume of administrative work requires the full time of the executive, a case work supervisor is named to the staff of the agency. The case work supervisor in a children's agency is appointed, with the approval of the board, by the executive, and responsible to him for the supervision of all case work and case workers. The case work supervisor is responsible for decisions regarding the acceptance and disposition of each individual case and develops and co-ordinates all services provided by the agency in terms of the child's individual needs.

The training and experience of the case work supervisor should be in accord with prevailing standards for social workers in the same classification in the field of child welfare established in the state. Her training and experience, as well as her personal abilities, should be sufficient both in degree and quality to enable her to satisfactorily complete her work in a manner which will meet the standards which the agency and the supervising agency have established.

In agencies where a case work supervisor is employed, it is the duty of the supervisor to assume administrative responsibility for the conduct of the agency in the absence of the executive and to act as his assistant with delegated duties. It is her responsibility to decide, with the executive, the acceptance or rejection of individual cases in terms of the agency's intake policies. The case work supervisor is responsible for the individual performance of those on the staff who are engaged in the case work service of the agency, and to direct them in the use of accepted methods and principles of social case work in the individual cases which they carry. An important phase of case work supervision is the development of a program for staff members, both individually and in groups. It is the responsibility of the case work supervisor to stimulate the interest and understanding of the community in case work principles and to keep herself informed of developing needs.

3. *Social Worker:* The responsibility of a social worker in a children's agency is determined largely by the organization of the agency itself. The degree of responsibility which the social worker must accept is determined in relation to the individual agency. If the agency affords the service of a case work supervisor, or in cases where the executive assumes responsibility for case work supervision, the function of the social worker is limited. In general, it is the responsibility of the social worker to assemble vital factual information on the children's cases brought to the attention of the agency in order to determine the acceptance of the child for care, and to interpret and relate these facts in a plan of treatment designed to meet the individual child's needs. The social worker is appointed by the executive or by the case work supervisor and is responsible directly to the case work supervisor, or in the absence of a supervisor, directly to the executive.

The training and experience of the social worker should be in accord with prevailing standards for

workers in the same classification in the field of child welfare established in the state. Her training and experience, as well as her personal abilities, should be sufficient both in degree and quality, to enable her to satisfactorily complete her work in a manner which will meet the standards which the agency and the supervising agency have established.

The social worker works directly with individual cases and in accordance with the accepted principles and methods of case work, and should keep records and make reports in accordance with good case work practices and procedures. She should keep informed of local and state resources for the care of children and co-operate with individuals and organized groups in the community related to the work of the agency. The social worker, particularly in a small agency, is frequently called upon to serve as the representative of the agency in the interpretation of its policies.

4. *Nurse:* An agency having a large population, particularly when it is composed principally of infants and young children, or an agency whose population changes frequently, should have a full-time nurse as a member of the staff. If possible, the nurse should be a person who has had some public health training in addition to her hospital training, as the public health aspects of the health and medical program of an agency are of major importance.

It is the responsibility of the nurse to act as assistant to the physician who is responsible for the physical care of children accepted by the agency. The nurse has full responsibility for carrying out the recommendations of the physician, and for keeping the required medical and dental records of children accepted by the agency for care. The nurse should continually check on the health conditions of all children in the agency and on the progress of children who are receiving special types of physical care. Health education of the children in an agency is a major responsibility of the nurse, and she should interpret to staff members, directly responsible for the care of children, the health program of the agency, and instruct them in routine required for individual children.

The nurse is responsible for children during the period of isolation in order that both the physical and the emotional needs of this difficult period may be intelligently met. The nurse gives bedside care in case of minor illnesses and is also responsible for the regular dispensary service of the agency.

In agencies where the population is small, or when the employment of a full-time nurse would not be in keeping with the economic status of the agency, it is recommended that the agency avail itself of local public or private nursing facilities. If it is not possible to secure the service of a registered nurse or a graduate of a recognized hospital training school for this position, it is advisable to hire a good practical nurse and arrange for the supervision of the service by a registered nurse.

The services of physicians, dentists, and other professional persons, should be on a fee basis. It is recognized that agencies are not able in most instances, to pay the maximum fee for professional service rendered to the children under their care. However, an arrangement allowing for some compensation for the service has decided advantage over the agency which is entirely dependent on volunteer service. Details of this type of service must be worked out by the agency and the individual rendering service.

The service of psychologists is available to children's agencies through the division of child welfare, state Department of Social Welfare, while psychiatric service is available through the University Hospitals. It is recommended that agencies avail themselves of the opportunities afforded for this type of service.

5. *Teachers:* If a school is maintained by the agency, the training of the teachers and the course of study prescribed should be comparable to that used in the local schools of the district. Otherwise, it is recommended that the local public or parochial schools be utilized. If the children under care attend school at the institution, it is important that community contacts through other avenues be arranged, affording the children experiences outside of the institution and with children and adults from a normal home environment.

6. *Recreational Workers:* The staff of an agency caring for children should include a nursery school teacher for the training of children under school age. This is an important phase of the program of every children's agency and the value of this type of service should not be minimized. The development of young children in an institutional type of setting is of unlimited importance, and children in agencies of this type should have the benefit of the stimulation and training which a person well trained in the development and growth of children is able to bring to them.

For older children in an agency, a recreational worker on a full or part time basis should be included on the staff. The careful direction of the recreation or leisure hour program of a children's agency is of major importance in the operation of a children's agency. It is the responsibility of the recreational worker to help the children as they plan their play. The recreational program of an agency should include dramatics, music, and work of various types, excursions, parties, as well as the various types of games and athletics. The recreational worker should assume the responsibility of co-ordinating the interest of volunteer workers and for utilizing the house staff in the full recreation program of the agency.

7. *Child Care Staff:* The child care staff are those members of the agency organization whose allocated jobs are concerned with the physical, moral, and educational care of the child during the period in which he is a resident of the agency's receiving home or institution. We must realize that the most important persons in any children's agency are those who come in close and continuous contact with the children and their daily living.

A children's agency maintaining a receiving home or institution should select a staff sufficient in number and qualified to carry on the work adequately. The average staff is composed of a house mother, sometimes called a matron, one or more assistants, cook, laundress, and service personnel. Those persons of the receiving home staff whose relationship to the children is intimate and constant should be most carefully selected and should receive a salary commensurate with the prevailing salary scales for

grade teachers in the community, allowance for maintenance being considered. The hours of work for each employee should be adjusted so that his physical health and working ability can be maintained. It is recommended that provision be made for a relief period during each working day, some free time during each week, and a reasonable yearly vacation. In addition to compensation high enough to attract persons of a desirable caliber, periodic salary advances should be arranged on the basis of good service.

It is important that children be surrounded by adults who are normal, intelligent, and understanding, and who are able, by virtue of experience, training, and education, to stimulate in the child the development of wholesome mental attitudes and desirable social habits. House mothers should have the capacity for understanding the recommendations of a psychiatrist, psychologist, pediatrician, or other members of the professional staff. They should be capable of participating intelligently in the conferences in which plans for the treatment of the child are discussed.

The members of the child care staff are employed by the executive officer with the approval of the board. All of the members of this staff are responsible to the person appointed as house mother, who is directly responsible to the executive officer for the general management and conduct of the receiving home or institution and for the children in its care.

As a protection to the staff, as well as to the children under care, it is recommended that an annual physical examination for each staff member be required. This examination should include laboratory tests. Any member found to have a communicable disease should be isolated and not returned to his duties until his condition has been approved by the attending physician.

8. *Publicity and Financial Services:* In certain agencies, depending on their particular plan of financing, one or more workers may be needed for publicity and financial work. In some instances such duties fall largely to the executive of the agency and in other, individuals are hired for this particular purpose. It should be emphasized that no person employed by a children's agency for the purpose of raising funds should at any time participate in the specialized work of the acceptance, supervision or discharge of children from the agency. It is of equal importance that no staff member engaged for case work service to children should be employed as an agent for the solicitation of funds.

9. *Clerical Staff:* The importance of the clerical staff of a children's agency should be emphasized. This staff should be sufficient in number and qualified to keep the correspondence and the administrative and case records, current and in good order. The financial program of the agency has a direct bearing on the service which the agency renders. A sound financial system and a capable bookkeeper with the ability to keep the financial records in an acceptable manner, and to make accurate financial reports of the condition of the agency to the executive and the board, renders a real service in the administration of any agency. The members of the clerical staff are employed by the executive with the approval of the board, and are directly responsible to the executive for the performance of their duties.

II. Office, Buildings, and Equipment

a. *Office:* The office of the agency should be located conveniently and should provide space and equipment essential to the work of the agency. Private rooms should be available for the superintendent and case worker and for other staff members whose work requires frequent private interviews. The room used by the clerical staff should be separate, if possible, from the general reception office. The equipment should include office supplies, machines and filing cabinets sufficient for the needs of the agency.

b. *Grounds, Buildings, and Equipment:*

1. *Buildings:* All buildings and grounds must conform with state and local laws and ordinances relating to health and safety; and with the standards as prescribed by the state department of health and by the state Board of Social Welfare. Sanitary inspection is made annually by the state department of health. Fire inspection must be made semi-annually by the local fire inspector or by the state fire marshal.

Children's agencies can do little, at the present at least, about the location of their buildings, or the type of construction, but each agency can do much about adjusting its service to its facilities and utilizing the plant in such a way as to meet the needs of the individual child.

Staff personnel and the care of the children are more important than either the building or the quality of the housekeeping, but a wholesome balance between the two can usually be maintained. Well-kept buildings and grounds, together with a certain orderliness of living, inspire confidence in the staff and in the children, as well as in those who furnish the financial support.

2. *Living Room, Dining Room, and Kitchen:* Agencies are usually careful to provide a comfortable, attractive room for the reception of guests and for the use of the staff. It is equally important to provide a suitable place where children may receive their relatives and friends in comfort and ease and with such privacy as may be needed. The furnishings and equipment to be used by the children in living rooms and dining rooms should be of such sizes as to accommodate children of different ages and of durability which will allow use over a period of several years without serious deterioration.

The institutional type of dining room has practically disappeared. With few exceptions the dining room has been taken out of the basement and is one of the brighter, more attractive rooms in the institution. Tables are usually family size making possible more of the natural freedom of the family groups.

The kitchen should be adequate in size and convenient in arrangement. Sufficient light and adequate ventilation are items of major importance in the kitchen. Modern equipment in the kitchen has relieved much of the drudgery there and has been chosen to provide a maximum of saving in labor, safety in operation, and attractiveness in appearance. Some agencies unable to modernize their laundries are using community facilities for the bulk of this.

3. *Recreation Facilities:* Play and recreational facilities suited to the changing interests and capacities of the child are essential to his normal development and should be one of the primary considerations of the agency. A recreational program requires skilled direction especially where numbers of children are concerned, but should be planned to provide as many opportunities as possible for free play. Facilities should include provisions for outdoor and indoor play; for play alone and with groups, for active play and for the quieter forms of recreation. Apparatus for muscular and bodily development of each child, according to age and capacity, is considered a fundamental requirement. Equipment may be simple and inexpensive but will require change, replacement and repair constantly. Individual lockers or storage for the child's personal possessions is also a fundamental requirement.

4. *Sleeping Rooms:* All sleeping rooms should have sufficient window space for adequate light and ventilation. A single bed equipped with the proper bedding and with conveniently located facilities for the care of clothing and other personal articles are minimum requirements for each child. The number of children sleeping in one room should be as small as the facility of the home will allow and a few single rooms should be available for children with special needs.

5. *Bath and Toilet Facilities:* At least one bath and one toilet should be provided for every eight children and one lavatory for every four or five. Additional toilet facilities should be readily accessible to the play grounds. Showers may be installed even in old buildings and are usually preferred for adolescent boys. The highest possible standards of sanitation and hygiene should be used in equipping and furnishing the bath and toilet rooms.

6. *Isolation Facilities:* Adequate facilities should be provided for children in need of separation from the group at the time of admittance or in case of illness. Isolation facilities adequate to care for a number equal to approximately 10% of any given population are one of the minimum requirements of an adequate health program. These quarters should be comfortable, attractive, and conveniently located. Agencies caring for a large group of children find it equally necessary to provide a clinic room with simple, but standard equipment.

III. Standards of Practice

a. *Intake:* The intake policy of the children's agency should be governed by its facilities and by its place in the local and state child care program, rather than by fixed rules or by the agency's physical capacity.

The acceptance of the child for care should be decided by the executive and the case worker in conference. Some agencies like to include the case committee at all or at part of the conferences on admission. The intake investigation and study should furnish the basis for acceptance in terms of the child's needs and the agency's service. The study should include the family history and present situation; the personal history of the child; recent reports of the child's physical and mental condition; a careful analysis of the problem which furnished the base for referral; and the status as to custody and responsibility for financial support. (A suggested outline for the social history may be obtained from the division of child welfare.)

Court commitments should be clear as to custody, whether temporary or permanent. Transfer of legal custody may be made by parent or guardian. The referral of the child from another agency, either public or private, cannot carry with it a legal transfer of custody. Agreements with parents or relatives should be definite and should furnish a basis for a constructive relationship between the family, the child and the agency.

Repetition of the intake procedures should never be permitted to become a mechanical process in which the individual rights and needs of the child are given secondary consideration.

The intake policy of an agency is frequently concerned with the importation of children from other states. In accord with section 3661.104 of chapter 181.5 of the 1939 Code of Iowa, [§238.33, C.'50] "No agency shall bring into the state any child for the purpose of placing him out or procuring an adoption without first obtaining the consent of the state board of social welfare."

Sections of the 1939 Code of Iowa by which the importation of children into the state is regulated are compiled in section VIII, chapter 5 of the Employees' Manual.

The request for permission to import a child should be made on Form CW-3503-4.

b. *Care in the Receiving Home:*

1. *Nursery and Preschool:* In developing standards for the care of infants and those of preschool age special emphasis must be placed on both the physical care and the mental stimulation given to this group of children. The most definite limitation of institutional care to be admitted is that relative to infants and young children. Most authorities state that infants and preschool children should not be cared for in institutional settings. Studies show that infants and young children do not develop in accord with standard scales when cared for in institutions over long periods of time. To some degree this condition may be attributed to the inadequacy of the programs developed in institutions for the care of infants and preschool children. An awareness of the needs of children of this age group should bring about the establishment of a more stimulating program of child development.

The placement of infants and young children in institutions should be on a very temporary basis and the care given to these children should equal the standard of that given in a high grade children's hospital. Even with the best medical care, it is not possible for an institution to give an infant the type of care which is conducive to his maximum development. Individuals responsible for the care of this group of children should be familiar not only with the best methods of physical care of babies, but should have a thorough understanding of the mental and emotional development of children.

Children of nursery age frequently do not receive proper care and training in an institution. A trained nursery school teacher who has a thorough understanding of the type of care and training essential in the development of children of preschool age should be a requisite of the staff of every agency caring for children of this age.

2. *Physical and Mental Examinations:* A thorough physical examination should be made by a competent physician before the child is admitted to the care of the agency or just as soon thereafter as is compatible with the temperament of the child. This examination should be supplemented by laboratory tests. These laboratory tests should include a throat culture, urine analysis, tuberculin test, Schick test, vaginal smear and Wasserman. Recommendations regarding further examinations, treatment, and corrective work should be carried out as promptly and completely as possible. Each child should be vaccinated, immunized against diphtheria, and have any other treatment or inoculations indicated by the laboratory tests. Routine health examinations, dental examinations, and examinations of the eyes, ears, nose, and throat should be made at least once a year. Treatment and corrective work should be done when necessary.

Record of the above examinations, tests, and inoculations, together with a brief medical history and a statement of the examiner's recommendation for treatment should be kept for every child. A record of periodic examinations and corrective work should also be attached to this record. A medical form furnished by the agency insures complete examination and a permanent record for follow up.

Facilities for psychological services are available to agencies through the division of child welfare of the state Department of Social Welfare. Psychiatric examinations are available through the University Hospital for children with severe emotional and behavior disturbances.

3. *Protective Measures:* Certain measures should be taken to protect the health of children under the care of an agency. The temperature of the buildings and their ventilation should be carefully regulated and fresh air should abound in the sleeping and recreation rooms. Children's clothing should be adjusted, not only on a seasonal basis, but in order to meet the needs of the individual child.

The child should receive practical instructions in the rules of safety and it is the responsibility of the agency to eliminate safety hazards in the building and on the playgrounds. Pure drinking water from fountains or from clean individual cups should be accessible for the children at all times.

An outdoor play period each day should be provided for the individual child in order that he may have the benefit of the sunlight. In this connection, it is recommended that cod liver oil or a similar supplement be given to all children during the winter months.

4. *Diet and Nutrition:* Community facilities and printed material available from state and federal departments make possible expert dietary services for the agency provided the agency does not employ a dietician. Meals should be balanced as to nutritional value and as to distribution of food during the day. In most agencies children are given three meals a day, one heavy meal and two light ones. In addition to this, many institutions, particularly those caring for young children, supplement a light lunch in midmorning and midafternoon. Meals should offer pleasing and surprising varieties and should be served in tempting and attractive ways. The special dietary needs of the individual child should be known and met in all institutions caring for children.

5. *Clothing:* As far as possible, children should have clothing similar to that worn by comfortably dressed children from family homes. Anything approaching a uniform should be avoided except for athletics or camp activities. The attendance of children from the agency at public school usually helps to keep both staff and children aware of the need for replacement, repair, and cleaning of clothing. Clothing should be comfortable and sufficiently in style so that the children will not attract unfavorable attention from their friends at school. Great care must be exercised in the use of donated clothing, or in giving a child any garment which another child in the agency has outgrown. Used clothing should be renovated and carefully fitted before a child receives it and the child should feel that most of his clothing has been made or purchased especially for him. Older children should have the opportunity to assist in the purchase of their clothing. Pride in his clothing and the responsibility for its care should be fostered in every child during the period in which he lives in the receiving home or institution for the care of children.

6. *Sleep:* Each child should sleep alone and if personal habits, or conditions make it advisable, in a room alone. Regular and sufficient hours of sleep are essential for each child. Children under fourteen require from ten to twelve hours each day, children over fourteen at least nine, and children under six years of age should also have a daily rest period of not less than one hour.

7. *Education:* Children should attend full-time school throughout the period required by law and in general until the age of 16 years. Arrangements for high school, professional, and college education should be made whenever possible for children whose mentality, character and school work show that they will profit by such educational opportunities. The child's adjustment at school should be observed and guidance given. It is the responsibility of the agency by observation and study, to detect and correct disabilities in connection with the child's school work and in every way attempt to bring the child's school achievement up to the level of his capacities and make possible for the child a satisfying school experience.

Special capacities of adolescent children should be studied with the view to assisting them with the choice of a vocation, and vocational training should be arranged in accord with the aptitudes and preferences shown by the child. Each child should have actual experience in earning money and in its use. If possible, each child should have the opportunity for satisfactory work experience suited to his age and ability.

As many opportunities as possible should be provided for the cultural development of the child. Each child should have guidance in reading and nature study, also opportunities to hear good music and see good art. Plans should be made for the training of children who are found to be particularly gifted in music or art.

Religious instruction and participation should be, if possible, in accordance with the faith of the child's own family.

8. *Recreation:* Recreation should have as important a place on the program of a children's agency as physical care or education. Recreational inter-

ests suited to the capacities and needs of the individual child are essential to his normal development and are also a preparation for a wise and satisfying use of leisure time in adult life. The recreational program should be planned and supervised, but in such a way as to foster the individual initiative and interests of the child as well as group participation.

c. *Relationship with Relatives:* The children's agency today accepts the child as a member of a family and, except when the connection has been severed entirely by legal processes or when there is clear evidence that parents exert an injurious influence upon the child, contacts as natural as possible under the circumstances are encouraged.

Careful case work procedure at the time of intake will lay the foundation for the working relationship between the family, the agency and the child. Every effort should be made to have the child feel at ease regarding his family and the first important step in this direction is to interpret to the family the policies of the agency as applicable to the particular situation. Staff members who are associated with the children should have an understanding of the significance of family relationships and should be able to maintain at all times an objective attitude toward the parents and family matters. Decisions regarding the opening of personal mail, visits to the agency or the child's visits home are practical expressions of the agency's attitude toward the individual child and his needs.

As a rule, the children's agency cannot assume responsibility for work with the family which is not directly related to the adjustment of the child in the agency or back to his own home. The children's agency should co-operate closely with the family or referring agency. Since the treatment of the child is so closely tied up with family relationships, the children's agency may find it advisable in certain instances to require local service to the family as one of the conditions of accepting the child for care. The children's agency should keep the family agency currently informed regarding the child and, as a rule, all visits home should be planned in co-operation with the family agency.

IV. **Foster Home Placement and Supervision.** In the field of child care, the foster home and the institution may be considered complementary to each other and not two competing methods of foster care. Either may be suitable for a given time for any particular child, depending upon his need and the particular situation. However, for the majority of children who must leave their own homes, the foster home eventually offers the most favorable condition for normal development.

The objectives of foster care should be to make available opportunities which are favorable to the maximum development of a child's native capacities and his ability to cope with life situations which he must face. It should be the aim of every children's agency to secure for each child a placement situation in which maximum opportunities for development are present. The foster home program of an agency should offer opportunities for various forms of foster home care, namely, the boarding home, the free home, the adoptive home, and for certain older children the work or wage homes.

When it has been determined that foster home placement is the necessary step in the constructive development of a child, a home suited to the particular needs of the child should be found for him. The home should be one in which the child will develop a sense of independence, achievement, and responsibility.

In the foster family the child should have adequate physical care, careful guidance, education in accord with his abilities, vocational training, wholesome recreation, and an understanding of true religious values. In the foster family situation the child should experience love and understanding and be allowed to participate in happy childhood activities. In this type of surrounding he will develop stability and achieve a sense of security which is conducive to emotional growth.

Physical care of the child should be under the direct supervision of the agency. It should arrange periodic medical and dental examinations and follow up on necessary corrective work and treatment. The foster family should share the responsibility in carrying out the medical recommendations, especially those relating to nutrition and frequently those which require clinic attendance.

The child should be provided with clothing which is in keeping with the standards of the foster family and other children in the neighborhood in order that the child will not feel different from the children of the foster parents or from the child with whom he will play. It is recommended that the purchasing of clothing be on an individual basis and that where possible the child should be given some responsibility in the selection of his own clothing.

An allowance should be given to each child in a foster home as is advised for the child in the institution in order that he may learn to use money through the choice and planning of his expenditures.

Educational opportunities for the child in a foster home should be on the same high standards as those recommended for children in an institution or receiving home. Children should attend full-time school throughout the period required by law and in general until the age of 16. Arrangements for high school, professional, and college education should be made whenever possible for children whose mentality, character, and school work show that they will profit by such educational opportunities.

Recreational facilities and provisions for leisure time should be available both within the home and in the community. Allowances for recreational purposes should be available to children in foster homes in order that they may participate in school and community activities. Fees for club memberships, dancing or music lessons should be allowed if in line with good case work planning.

A child should, whenever possible, be placed in a home where the foster parents are of the same religious belief as the child or his natural parents. The religious training of children cannot be assured merely through formal instruction, but should grow out of experiences which help the child to appreciate and develop a sense of values for himself and to develop a philosophy of life and a moral standard which will guide his conduct through life.

Facilities for psychological and psychiatric services should be available to all children in foster homes who show the need for this type of service. It is necessary that each child in a foster home should have the service of a well-qualified case worker. When a favorable placement situation has

been secured for a child, it is the responsibility of the case worker to help him live and develop in it through her relationship with the child, his foster parents, and frequently the child's own parents.

It is necessary to emphasize the importance of supervision of foster home placements. This is true not only of the home used on a boarding basis, but is of equal importance to children placed in free home situations or of older children who have been placed in work or wage homes.

Foster homes used by the agency should be licensed in accord with section 3661.063, chapter 181.4 of the 1939 Code of Iowa [§237.8, C.'50]. The procedure for licensing boarding homes used by child-placing agencies will be found in section X, chapter 6.

As a service to agencies which place children either on a permanent or temporary basis in foster homes, a state registration bureau has been established.

The placement program of an agency is frequently concerned with the problem of exportation of children from the state. In accord with section 3661.110 of chapter 181.5 of the 1939 Code of Iowa [See §238.39, C.'50], "No child shall be taken or sent out of the state for the purpose of placing him in a foster home otherwise than by parent or guardian unless the person or agency so taking or sending shall have given such notice and information as required and procured the consent of the state board of social welfare."

Sections of the 1939 Code of Iowa by which the exportation of children from the state of Iowa is regulated are compiled in section VIII, chapter 5, Employees' Manual.

The request to export a child should be made on Form CW-3501-4.

V. **Adoption.** Placements for adoption should be made in accordance with the general principles of family foster care and with certain further considerations necessary for the best interests and protection of the child, his parents, and the adoptive parents.

Only those children should be accepted for adoption who are without parents or whose parents have come to the decision of surrendering the child with a full awareness of all the implications and a thorough knowledge of other resources which are available to them. The parent should thoroughly understand that all ties are to be permanently severed with the surrender of the child.

Children should be placed for adoption only in those homes where the foster parents want and are prepared to assume complete parental responsibility and will make the child their own through legal procedure. The personality and relationship of the adoptive parents and their family life should be such that they are capable of giving love, care, education and support to the child. A sufficient time should be allowed following placement to determine whether the child and the home are suited to one another before the adoption is completed.

Sufficient information should be available about children who are to be adopted to enable adoptive parents to decide whether they want to have a particular child and whether he may meet any reasonable expectations which they might have concerning his development. A complete physical and psychological examination together with a study of the child's family background and his personality should give some indication of his capacities. A temporary period of placement in a foster home should afford opportunities for observation and study when early placement is not considered advisable.

VI. **Discharge and After Care.** The child should be discharged from care at the point where he no longer requires the service of agency. The decision as to when the discharge should take place should be determined by the needs of the child rather than by any arbitrary agency policy. When the child is to return to his own home, this adjustment should be made as soon as his parents are capable of meeting his needs. Children who are to remain in free and adoptive homes should be discharged when they have formed lasting family ties and are making a satisfactory adjustment. At this point the foster parents should be able to assume full parental responsibility. Children who have no families and who have been unable to form new relationships should be discharged as soon as they have been given sufficient help to become self-maintaining through vocational training and employment service and when they have developed emotional security.

The agency should be responsible for making case work service available to every child until the child is adjusting satisfactorily in his own home, in a foster home, by himself, or until the responsibility for supervision is transferred to another agency of recognized standing.

VII. **Records and Reports**

Records: The records of a children's agency are of immediate value in planning for the individual child. They are of permanent value in preserving the personal history of the child and in measuring the work of the agency and of the individual staff members. Case records are valuable to the extent that they are accurate and complete and set up in such a way as to be permanently usable. Since the information in agency records is confidential, they should be safeguarded from improper use.

Record systems will vary according to the agency, but every system should include (1) a bound register of admission and discharge (2) individual case records of each child (3) foster home records and (4) a master card file or index set up in such a way as to furnish a key to the use of the register and of the case records.

Individual case records should contain identifying information and important social data concerning the child and the members of his family. They should include a report of the initial investigation which led to the placement of the child with the agency of which a social study of the child should be a part. The record should include complete information regarding medical, psychological, and psychiatric examinations. All important papers such as the birth records, commitment papers, placement agreements, and adoption petitions should be placed in the child's individual file together with a chronological report of the development of the child during the period which he remained under the supervision of the agency.

Statistical Reports: The children's agency is responsible for making reports to its board, to those who

contribute to its support, and in accord with the provisions of the law, to the state Board of Social Welfare. The agency should be alert to this opportunity to keep the board and the public informed of the nature and the volume of the work of the agency and of its progress and its needs.

The children's agency is required to submit to the state Board of Social Welfare a monthly report of admissions and discharges. This report is made on Forms CW-2702 and CW-2703.

Child placing agencies are required to submit a monthly population report of all children in foster homes used by the agency. These reports are submitted on Forms CW-2702 and CW-2703.

All children's agencies in Iowa are required to submit an annual population report to the state Department of Social Welfare in accord with section 3661.094 of chapter 181.5 of the 1939 Code of Iowa [§238.23, C.'50]. This report is submitted on Form CW-3705-0.

Financial Reports: Financial records should be kept current and should show the sources of income and the nature of expenditures. Whenever possible, expenditures should be allocated in order to show the cost of different types of service.

Analysis of financial records and assistance in their development is available to children's agencies through the division of accounts and audits of the state Department of Social Welfare.

An annual report of the financial condition of all children's agencies in the state is required in accord with section 3661.094 of chapter 181.5 of the 1939 Code of Iowa [§238.23, C.'50]. The report is made on Form CW-3709-0.

VIII. **Community Relationship.** No children's agency is fulfilling its obligation to the children of the area which it is designed to serve unless it works in close co-operation with other agencies and organizations concerned with child care and participates in the planning and development of more effective, preventive, protective, and child caring service. The child in his own family is affected to a large extent and his opportunities for wholesome development are influenced by the general standards and attitudes of the community and the provisions made for health protection, education, recreation, spiritual training, and character development. This dependence on outside influences is even more marked in the case of children cared for in foster homes and in institutions which attempt to develop for their children normal social relationships and participation in community activities.

It is the responsibility of the board and the executive to interpret the work of the children's agency to the community in order that they may fully understand the service which the agency renders to children under its care. Every children's agency should be thoroughly aware of the needs of children in a given area and be prepared to point out steps in the formation of a constructive program which will meet the needs of these children. The service of public agencies is limited in specific areas of service by the varied statutes which make their existence possible. For that reason it is imperative that private children's agencies give leadership and stimulation in planning a well-rounded program for the care of children.

STANDARDS FOR CHILDREN'S BOARDING HOMES

Authority

Since 1925, the laws of Iowa have recognized the responsibility of the state for safeguarding the interests of children cared for away from their own homes. At that time, the first children's boarding home law was passed, requiring certain homes caring for children to be inspected and licensed by the bureau of child welfare of the board of control. The Child Welfare Act of 1937 (Chapter 181.2, Code of 1939) transferred this duty to the Department of Social Welfare (section 3661.018). In order to insure minimum standards of child care in boarding homes, the state Board of Social Welfare is directed by law to formulate rules and regulations for the conduct of such homes, with which all boarding homes must comply. (Sections 3661.007 and 3661.066, 1939 Code of Iowa.) [§§234.6 and 237.11, C.'50]

General Provisions

1. *Definition by age and number of children:* The law limits the necessity of securing a license to homes boarding three or more children under 14 years of age at any one time. Agencies should, however, safeguard children entrusted to their care by applying the same minimum standards to homes caring for less than three children and to those over 14 years of age. It is not necessary for three children to be in the home at all times to keep the license active. A home equipped for and prepared to give care to three or more children can retain a license, even though the active population is less.

2. *Tuition:* When a boarding home is licensed, the school district is entitled to receive tuition from the state department of public instruction for any children attending school whose parents or guardians do not reside in the same school district as the boarding parents, and who are public charges (section 4283.01, 1939 Code) [§282.23, C.'50]. Tuition privileges do not stop when the child becomes 14 years old. The tuition law says "any child of school age."

3. *Certificate of Approval:* The division of child welfare will issue upon request of the supervising agency, and after a satisfactory inspection, a *Certificate of Approval* to boarding homes which can provide adequately for only one or two children. This certificate is a token of recognition of the fact that the home meets all the standards for a licensed home, but it does not afford the privilege of school tuition.

4. *Day Care Homes:* Private homes caring for children during the daytime only (chiefly for employed mothers during the war emergency) must comply in general with the same standards as full-time care homes, and must be licensed to care for more than two children at a time.

Licensing

1. *Relationship of the Division of Child Welfare to Children's Boarding Homes:* The division of child welfare of the state Department of Social Welfare has the sole power to issue or revoke a license for the conduct of a children's boarding home.

Visitation and Inspection: The division of child welfare, through its officials or authorized agents, may visit and inspect a children's boarding home

at any time, but it is required to visit each home every six months.

Applications to operate a boarding home, signed by the foster parents, shall be submitted to the division of child welfare of the state Department of Social Welfare, through the supervising agency.

All permanent records pertaining to children's boarding homes shall be kept in the files of the division of child welfare, which records shall include the license, foster home evaluations, reports of sanitary inspection, master file card, and population reports.

2. *Duration of License:* A license for the conduct of a children's boarding home is effective only for the period of one year from the date of issue. If the boarding family should move to another location, the new residence must meet the housing and sanitation standards of the state department of health in order to keep the license in force. Licenses will be renewed only upon a re-evaluation of the boarding home. Withdrawal or cancellation of a boarding home application must be reported to the division of child welfare of the state Department of Social Welfare.

3. *Limitation in Number of Children:* A license shall not be issued for more than four children, except by special permission of the director of the division of child welfare. This number shall include boarding children over 14 years of age. There should be no more than two children under two nor a total of more than six children under 14 years of age, boarding and own, in the boarding home at one time. An exception may be made to this standard if necessary to keep together a large family of children needing boarding care, or for children who remain in the boarding home for short periods only. Institutions caring for larger numbers of children will also be licensed under the boarding home statutes.

The number of children which may be cared for at any one time in the home of the applicant is specified in the license and may not be exceeded without permission of the division of child welfare of the state Department of Social Welfare.

4. *Supervision:* A license shall not be issued to a boarding home applicant independent of a supervising agency which must be approved by the division of child welfare, state Department of Social Welfare. Boarding homes should not accept children for care from more than one agency at the same time.

5. *Compulsory Health Reports:* A report of the sanitary and health conditions of the boarding home premises must be submitted each year before a license can be issued. Such inspection shall be as directed by the state department of health.

The report of the sanitary conditions of the boarding home premises apply only to the residence occupied at the time of application. Any change of address shall require a new health or sanitary inspection.

6. *Revocation of License:* Intentional or persistent violation of any one of the rules and regulations for the conduct of children's boarding homes shall be cause to revoke a boarding home license.

7. *Posting of License:* The statute requires the posting of the license in a conspicuous place in the licensed home (section 3661.065) [§237.10, C.'50]. How this will be done may be left to the discretion of the individual boarding mother.

Physical Standards

1. *Location of Boarding Home:* The boarding home must be in a reputable neighborhood, and one that is conducive to the health and safety of the child.

The boarding home must be accessible for church and school attendance, and for medical and supervisory service.

2. *Building and Equipment:*

a. *Sanitation:* The boarding home shall conform in fire protection, building construction, sanitation, and maintenance to the ordinances of the city in which it is located and to the laws of the state. Each home shall conform in the above and in the following manners to the standards and regulations of the state department of health: Refrigeration of food; the size, ventilation and lighting of sleeping rooms; the screening of all openings to the house; heating facilities; the adequacy of indoor and outdoor play space for children; the water supply; sewage disposal; toilet facilities; and garbage disposal; and to any other question relating to health and sanitation and safety. This will be determined for each home at the time the health inspection is made.

Standards for cleanliness throughout the premises and the housekeeping shall be reasonably good and of the standard set by the supervising agency. However, the emphasis should be on homemaking rather than on housekeeping.

b. *Health Requirements:* Isolation quarters shall be provided for children with contagious diseases.

Separate beds shall be provided for each child and equipped with comfortable springs, clean mattress and bedding. Children of the same family and sex shall constitute the only exception to this standard.

Usually not more than four children should sleep in one room even though the room has sufficient cubic air space to comply with the housing law.

No bed for a boarding child shall be placed in an attic, basement, stairway, storeroom or unfinished room. It is not advisable to provide sleeping quarters for boarding children in rooms used for general family purposes, i.e., kitchen, dining room, living room.

Personal Qualifications of the Boarding Home

1. *Character:* All members of the household must be of good character, habits, and reputation.

2. *Health:* All members of the household must be in good health with no disqualifying physical or mental handicaps. All members of the foster family shall be free from communicable disease and history of present and recurring mental disease. Acceptable evidence of this fact shall be required.

3. *Financial Status:* The financial status of the foster family should be such that the security to the child will not be jeopardized.

4. *Occupational Limitations:* The foster mother shall not regularly be employed outside her home. No boarding home shall conduct a rooming or boarding house, or carry on any commercial work which is or will be a detriment to the welfare of the child.

Homes caring for convalescent or maternity patients may not be licensed as boarding homes for

children, and boarding homes may not accept convalescent or maternity patients.

Homes used for the care of aged persons are not to be used for the care of children except where the aged persons, by virtue of their relationship or long standing friendship, are considered a part of the family group.

5. *Family Relationships:* Home life should be harmonious enough to give the children the emotional stability they need. All members of the family must be willing to accept the boarding child into the home as a member of the family group. They should be able to give the child experience in normal family life.

6. *Religion:* So far as it is practicable, boarding parents should be of the same religious belief as the parents of the child.

Care of the Child

1. *Medical Care:* A thorough physical examination of each child shall be provided by a competent physician upon admission to the boarding home. Foster parents should insist upon being assured of the physical fitness of the child before accepting him as member of the household.

Diagnosis and treatment in case of illness or accident shall be given by a competent physician. No "home remedies" shall be regularly administered by foster parents without the knowledge and approval of a physician and the supervising agency.

To provide for emergency illness and accidents, every boarding home shall provide itself with first aid equipment and shall receive instructions for its use by a physician or a registered nurse.

A report of the child's illness, injury and temporary indisposition shall be made as soon as possible to the supervising agency, or to the child's parents if the child was placed directly by them in the foster home.

2. *Social and Hygienic Care:* Management of the foster home must be conducive to regularity in habits of sleeping and eating and the care of the body.

The standards of cleanliness and personal hygiene used in the care of the child, taught to him, and maintained by the foster family, shall be in conformity with good health practices and ordinary social acceptability.

A nutritious and adequate dietary shall be established. A formula for feeding infants shall be prescribed by a physician.

Children over six years of age, and preferably not over four years, shall not sleep in the same room with children of the opposite sex.

No child over three, and preferably not over one year of age, shall regularly sleep in a room with the boarding parents.

Individual toilet articles such as combs, toothbrushes, towels and wash cloths shall be provided. Adequate space shall be set aside for each child's clothing and personal possessions.

The clothing of the child shall be clean and neat and of such quality as not to distinguish it from other children in the community.

3. *Status of Child in the Home:* The child shall be treated as a member of the foster family during the period of his care, sharing the privileges and duties of the household according to his age and capacity, and receiving care and training according to his special abilities or limitations.

4. *School and Church Attendance:* Children of suitable age shall attend regularly church services and religious schools of their own religious faith in so far as is reasonable and possible. Any deviation from this rule shall be discussed with the supervising agency. Children shall attend public or parochial schools regularly as provided by law except during periods of illness or for other adequate reasons approved by the supervising agency.

5. *Relationship to Supervising Agency:* Foster parents shall consult with the supervising agency at all times with regard to care and training of the foster child and on plans for him when it involves more than the day-by-day routine. Foster parents' relationship with the child's own family shall not include plans for the foster child without the knowledge of the supervising agency.

Foster parents must secure permission from the supervising agency before taking or allowing the child to go on vacation trips, visits to relatives, etc.

A boarding child must be left in charge of a competent adult person, who has been approved by the supervising agency, during the absence of the foster parents.

Exception is made to these procedures in the case of parents who have their children cared for in boarding homes temporarily and retain full legal control of them, in which case parental consent is necessary.

Records and Reports

1. *Admission and Discharge:* The foster parents shall keep a permanent register of all children accepted for care. The register shall have recorded in it, the child's full name, the name and address of the parents or guardian, the name of the supervising agency, date of admission, date of discharge, and the name of the agency or persons to whom the child was discharged.

2. *Monthly Reports:* Monthly reports of the number of children in each boarding home shall be submitted by the supervising agency to the division of child welfare of the state Department of Social Welfare on forms supplied by the division of child welfare.

The licensed child placing agencies will use Form CW-2702 and CW-2703.

STANDARDS FOR DAY CARE OF CHILDREN OF WORKING MOTHERS

Due to the impact of conditions which brought about the need for the immediate development of standards for the agencies and individual homes giving day care to the children of working mothers, it seemed expedient to adopt the standards which had been developed by the federal Children's Bureau. Certain additions and changes have been made in these standards in order that they may meet the provisions of the Iowa law and the standards of health and sanitation as prescribed by the state department of health.

A recent opinion of the attorney general states that day nurseries are considered as children's boarding homes and are subject to license in accord with the provisions of chapter 181.4 of the 1939 Code of Iowa [ch 237, C.'50].

Laws relating to the organization and operation of children's boarding homes are covered in chapter 181.4 of the 1939 Code of Iowa [ch 237, C.'50].

Any program for day care of children should provide—

1. Care and guidance that the mother would give if she were with the child.

2. Activities that are of value to the child in his growth and development.

3. A relationship with parents that involves their continuous initiative and participation in making and carrying out plans for the child.

In order to provide an adequate program for group care of children over two years of age and insure the essentials of care and guidance, suitable activities, and parent participation, it is necessary to have—

1. A staff sufficient in number, and qualified physically and in personality as well as by training and experience, to care for children to perform certain specialized tasks.

2. A program of activities that provides for adequate service to children and parents and insures that the group shall perform its function in the total community plan for day care.

3. A plant and equipment that are safe and that are suitable for the carrying out of an adequate program of activities.

The standards described below would apply to day nurseries, nursery schools, kindergartens, child-care centers, play groups, or any form of group care for preschool children. Whatever form of care is given should be based upon principles that will insure its value to children.

For this type of care there should be—

I. A staff that includes—

A. A director or person in charge of a group (not more than 30 children) who has the personality, training and experience that enable her—

1. To understand what can be expected of children at the different age levels within the preschool period and to recognize individual needs, physical, mental, and emotional.

2. To plan a program that will include the physical care as well as the guidance needed by individual children and that at the same time will offer opportunities for the development of the group.

3. To offer opportunities to the children for music, conversation, poetry, stories, work with materials, group play, etc.

4. To provide wise discipline. This implies an adult-child relationship including warmth and affection as well as firmness and consistency.

5. To consider the varying home backgrounds of the children and to work closely with the parents.

6. To recognize family needs and to help the parents find ways to meet them in co-operation with other agencies.

7. To understand any emergency conditions under which the children may be living and to adapt the program to fit these conditions.

8. To fit the activity of the group into the program, regulations, etc., of the organization with which it is connected and into the community program of which it is a part.

In order to perform these functions the person in charge of the group usually should have—

Experience with young children and an interest in children as developing personalities.

Training in the fields of nursery-kindergarten education, child psychology, physical and mental growth and development, nutrition, physical and mental hygiene, parent education, and understanding of family needs and relationships and of community resources and their use.

Such administrative and supervisory ability as is necessary in the situation in which she will work.

B. Additional Personnel—

1. For the care and guidance of the children so that—

a. Children are never left without supervision by some responsible adult.

b. Time can be allowed for children to learn to do things for themselves.

c. An atmosphere of ease and freedom from tension can be maintained.

d. Spontaneous activities of the children can be carried out and given the guidance needed.

e. Any emergency situation can be handled adequately.

In order to insure such care, there should be at least 1 adult to 10 children, with a minimum of 2 adults for any group however small. Such persons should have some knowledge of child care and training and a genuine liking for children.

2. For housekeeping and maintenance so that—

a. Meals are properly planned, prepared and served.

b. The plant is maintained in safe and sanitary condition.

c. Equipment is kept in good condition and appropriately placed.

The personnel to meet these standards will vary. In some situations service will be supplied from the organization of which the group is a part. In a self-contained unit there will usually be required a cook (and a cook's helper, if there are more than 30 children) and a janitor.

3. For carrying on those parts of the health program that require specially trained personnel, such as physician or nurse.

These technical aspects of the health program will be performed by different means in different places. In some a physician and a nurse will be members of the staff. In others health services will be provided by the families' own physicians, by a public-health unit, or by some other health agency.

4. For making decisions in regard to admission, for family counseling, for continuing contacts with parents, and for community integration.

These services may be performed in a variety of ways. In some cases community-wide counseling services will be available as part of the general day-care program of the community. In other cases counseling services may be attached to individual centers as part of their over-all and continuous social service to families. In still others some social agency or the school visiting teacher may furnish such service. In all instances the person directly in charge of the children should be able by virtue of her training and experience to maintain a desirable relationship with parents and with the community.

5. For handling administrative detail, so that time that should go to the children shall not be usurped by such tasks.

In some instances a clerk or secretary will be needed. In other situations clerical work will be divided among the staff. If the person in charge of the group has to perform detailed administrative duties she should have sufficient trained teachers so that neither the children nor the parents are neglected.

II. A program that includes—

A. A schedule of daily activities so planned that—

1. There is reasonable regularity with a similar sequence of events for the children from day to day, that is, regular daily provisions for play, eating, sleeping, toilet, washing, etc.

2. The children's physical needs are adequately cared for.

3. There is time for a variety of free spontaneous activity by the children in active play, with material, music, stories, nature, etc.

4. There is time allowed for the children to do things for themselves and to take responsibility for their own care as they are able.

5. There is ample outdoor activity, the amount depending on weather conditions.

6. There is opportunity for the children to play alone or with other children and to work out good social relationships on their own level.

7. There can be changes in the order of events or in the time given to them.

8. The members of the staff are able to guide the children well in learning good habits, useful skills, wholesome attitudes.

9. The appropriate members of the staff can consult with the parents individually or in groups.

10. Necessary administrative details can be cared for without neglect of children or parents.

11. The appropriate staff members can take part in general community planning for day care of children.

12. The details of keeping the plant and equipment clean and in order can be carried on without endangering the children's health or safety or undesirably interfering with their activities.

B. Provision for health care. This should include—

1. Measures for prevention of communicable disease and accidents, and attention to correction of remediable difficulties:

a. A thorough physical examination of each child should be provided by a competent physician before admission and should be repeated at regular intervals.

b. All children should be immunized against smallpox and diphtheria before admission and against other diseases as indicated.

c. Every child shall be inspected each day before admission by a nurse or other well-informed person to prevent one who is ill or suspected of being ill from coming in contact with other children. If the children are transported in a group, this inspection should be made before they enter the conveyance.

d. A report of the child's illness or temporary indisposition should be made as soon as possible to the responsible parent or the child's physician. Diagnosis and treatment shall be given by a competent physician. No "home remedies" shall be regularly administered by attendants at the home without the knowledge and approval of the child's physician and/or the responsible parent.

e. Isolation quarters should be provided for children with contagious and infectious diseases and should be used until arrangements can be made to send the child home or to some other place for care.

f. Provision should be made for first aid equipment and for instructions in its use by a physician or a registered nurse.

g. Provision for correction of defects and for medical care of children, through the family physician or through some health agency.

2. Provision for proper nutrition:

a. A nutritious dietary should be established. The food should be wholesome and of sufficient quantity and variety.

b. Provisions should be made for careful preparation and care of food. Provisions must be made to keep meat and milk at the temperature of 50° Fahrenheit or lower. High standards of cleanliness must prevail in the kitchen and provision for the disposition of garbage shall be in accord with the best sanitary practices.

c. A formula for the feeding of infants should be prescribed by a physician.

3. Provisions for adequate daily rest:

a. Provisions should be made for a daytime nap of one to two hours under conditions conducive to sleep—proper clothing, covering, quiet, ventilation, etc.

b. Additional short rest periods in accord with the child's needs.

4. Play suited to the stage of development of the children, as outlined under schedule of daily activities.

5. Attention to physical care, as outlined under schedule of daily activities.

C. Provision for active relationship between parents and the program of group care and guidance. This should include—

1. Initial and continuing parent consultation concerning the needs of individual children and of families and the extent to which these needs can be met at home, in the group, or through other sources.

2. Planning so that parents can become familiar with the group program, through observation or discussion with staff members, or sometimes active participation in the day's activities.

3. Providing such individual consultation or group meetings for parents as they may wish, for discussion and for planning for the care of their children and fulfillment of their family needs.

D. Keeping of records needed to meet administrative requirements and to insure knowledge of individual needs of children and families. This should include—

1. Full names of both parents, name and date of birth of each child in the family, family's home address, work addresses, and telephone numbers, and such other information concerning the family as is appropriate for the type of care being provided.

2. Date when each child enters group and date when each leaves.

3. Accurate records of daily attendance of each child, including reason for absence.

4. Careful record of all physical examinations and of other matters relating to each child's health.

5. Record of the progress of each child, to serve as a guide for planning to meet his need. This rec-

ord may be a simple card file in which the staff keeps appropriate notes. When specialized members of the staff are employed, the records may include greater detail in regard to the child's physical and mental development, interviews with parents, and co-operation with other agencies.

6. Some kind of daily report (not necessarily written) to parents, on food served, rest taken, bowel movement, and any unusual behavior.

7. Necessary bookkeeping records.

III. A plant and equipment that include—

A. Plant conforming to the following specifications:

1. *Location.* The day care home must be in a reputable neighborhood and one that is conducive to the health and safety of the child and should be easily accessible for medical and supervisory service.

2. *Safety and sanitation.* The buildings and equipment should conform to state and local building, sanitation, and fire laws and should provide adequate protection from all hazards. City water and sanitary sewage facilities shall be used when available. Where city water is not available, water from private wells properly located and constructed may be used. In the absence of sanitary sewers, approved septic tanks, chemical closets, septic closets, or pit privies may be used. The water supply must be approved by the board of health of the city or village in which the nursery is located.

3. *Construction.* The building should be so constructed that it is dry. The floors, walls, ceilings, and furnishings should be in good condition and of material which is easily cleaned. All openings should be effectively screened with wire screen cloth of not less than 16 meshes to the inch.

4. *Play space.* The building should provide such play space (indoors and outdoors) as allows children to carry on the activities suitable to their stage of development in all types of weather without being in each other's way or being constantly forced into crowded groups. This will usually require—

a. Indoor play space shall provide 35 square feet of floor space per child exclusive of halls, baths and kitchens.

b. The outdoor play space should be at least 75 square feet for each child. It is essential that both shade and sunshine be available to the children during part of the day. It is advisable that this outdoor play space be such that at least a part of it can be used in wet weather. Careful protection of the outdoor play space from hazards such as traffic and dangerous playthings is essential.

5. *Light and ventilation.* All rooms used by the children should have outside exposure and provide adequate light and ventilation. The glass space of windows should be not less than 8 percent of the floor space.

6. *Temperature.* It is desirable to maintain as even a temperature as possible and heating facilities should be adequate to maintain a temperature of 70° Fahrenheit in severe weather. Provision should also be made, where possible, to keep the nursery cool in extremely hot weather.

7. *Arrangement of Rooms.*

a. *Playrooms:* Preferably two, so that children of 2 or 3 years will not be expected to play continuously in a group that includes 5-year-olds. If only one playroom is available, separation of children into groups can be accomplished by a partition or screens. Separate space in playgrounds is also desirable.

b. *Toilet and washrooms:* Easily accessible to playrooms and playground, and large enough so that children can take care of themselves under adequate adult supervision.

c. *Kitchen:* Large enough to give adequate space for cooking, refrigeration, storage, and dishwashing.

d. *Locker space:* Large enough for each child's clothing to be hung in separate partitioned compartments.

e. *Special space:* It is important to arrange special space for morning inspection and physical examination of the children, for isolation of a child who is ill, for staff rest and toilet rooms, for record files, for use by parents.

B. Equipment. Equipment should be safe, accessible to the children, and should allow for activities appropriate to the stage of development of the children.

1. *Play Equipment.*

a. Should be so constructed that there are no sharp, rough, loose, or pointed parts that might injure the children in play. Paint should be lead-free.

b. Should include—

(1) Materials both indoors and out that allow for large-muscle activity, such as swings, boards, boxes, kegs, something to climb, things that can be pushed and pulled.

(2) Raw materials that can be manipulated and experimented with and used for creative activity, such as sand, stones, clay, paints, paper, blocks.

(3) Things with which common daily activities can be played out and by which children can get acquainted with the world around them and learn to play together, such as dolls, dishes, housekeeping equipment, toy furniture, pieces of cloth, trains, airplanes, gardening tools, toy animals.

(4) Material for esthetic experience and enjoyment, such as books, pictures, music.

(5) Pets that can be played with and cared for.

c. Should be stored in such a way that the child can select his play materials and can put them away when finished.

2. *Equipment for Routine Procedures.*

a. *Eating:* Provision should be made for comfort during meals and for development of good food habits. This requires—

(1) Tables and chairs of proper height and size. Feet should rest on the floor.

(2) Adequate eating equipment that the child can handle easily.

b. *Sleeping* (if time spent in group is longer than 3 hours): There should be space and equipment so that each child can secure adequate rest and develop good sleeping habits. Separate beds, cots, or cribs should be provided for each child.

(1) A washable cot for each child is desirable. If this is not possible, the cots and cribs should be equipped with comfortable springs, a clean mattress, and bedding.

(2) No bed for the occupancy of a child shall be placed in an attic, a basement, a stairway, or an unused room.

(3) There should be sufficient space to allow at least two feet on all sides of the cot except where it is in contact with the wall.

(4) A storage place for cots and bedding should be provided if a separate sleeping room is not used.

c. *Toilet Facilities:*

(1) There should be a minimum of one toilet for every eight children and one lavatory for every four or five children.

(2) Toilets and basins should be of suitable height and size, or so equipped as to be reached easily by the children.

(3) Toilet seats should be of open-front type if possible.

(4) Individual toilet articles and facilities for keeping them separate should be provided.

d. *Dressing:* Space should be provided where the child can learn to care for his own clothing. This requires—

(1) Hooks that he can reach.

(2) Partitions to keep clothing separate.

(3) Space enough to allow him to learn to manipulate his outdoor clothing himself.

(4) Space for such additional clothing as is kept at school.

3. *Kitchen Equipment.* Proper stove and other cooking equipment should be provided. Sanitary arrangements such as water supply and garbage disposal should be adequate.

JUNE 16, 1947

PUBLIC ASSISTANCE CIRCULAR LETTER NO. 84

TO: DIRECTORS OF SOCIAL WELFARE, OVERSEERS OF THE POOR

SUBJECT: PROVISION FOR MEDICAL CARE AND DRUGS TO RECIPIENTS OF AB AND ADC ON A POST PAYMENT BASIS

As of August 1, 1947, a post payment plan covering medical care and drugs received by recipients of aid to the blind and aid to dependent children will become effective. The plan provides for an increase in the grant to include the cost of medical services after the services have been rendered.

General Objectives of Plan

Maintenance of the traditional relationship between the patient and the source of medical care;

Enabling recipients to secure adequate medical care;

Provision for medical services for recipients as economically as is consistent with good standards of care and reasonable payments to doctors;

All plans for medical care should be considered a part of the total plan for the recipient.

Fees

No state-wide fee schedule has been established. The fee schedule used by the county for indigent patients and the simplest remedies compatible with effective treatment shall serve as a basis for determining medical charges.

County Medical Consultant Committee

The Committee shall consist of three doctors appointed by the county Board of Social Welfare and president of the County Medical Society. Following the appointment of the committee, the names and addresses of the doctors appointed should be sent to the state Department of Social Welfare by the director. This committee, or a designated member, shall meet with the director of Social Welfare once each month between the 10th and the 20th to review claims submitted by doctors and itemized statements of prescribed drugs purchased by recipients.

The committee will serve in an advisory capacity on problems related to the need for medical care, kind of care and cost of care in individual cases.

State Medical Consultant

The State Medical Consultant is available for consultation with the county committee either by correspondence or in person and will be glad to help in any way with medical problems which may be encountered in the community.

Medical Services Defined

Services to meet health requirements are designated in this material by the general term "Medical Services" and include:

Services of a doctor licensed to practice the healing arts in the state of Iowa or in another state;

Drugs prescribed by a doctor.

(Does not include hospitalization or surgery)

Persons Whose Medical Expenses May Be Met Through Assistance Payments

The medical requirements of the recipient of aid to the blind, his spouse and dependents whose needs have been included in the requirements of the recipient in the assistance plan and the medical requirements of the eligible children approved for aid to dependent children, the parents or other payee whose needs have been included in the assistance plan for the eligible group. (The cost of medical services for persons providing care or services to recipients may not be considered as a requirement of the recipient.)

Medical Payments not Included

1. Old items of medical expense not authorized by the Welfare Office.

Exception: In emergency cases, where a recipient lives at a distance from the Welfare Office or in instances where there is misunderstanding on the part of the recipient relative to the proper procedure to follow when medical services are required, an authorization may be issued to cover services already received. In such instances the PA-5203-0 should be dated in Section I to conform with the date on which the service was rendered. In no instance should an authorization carry a retroactive date in excess of the first of the previous month. The case record should include information relative to the time the service started and the date it was approved. An explanation should be recorded regarding the reason for delayed approval.

2. Medical expense incurred prior to the date of approval of application for assistance.

Currency of Obligations

The Medical Report completed by the doctor must be made available to the county Welfare Office not

later than the 10th of the month following that of issuance. Under unusual circumstances the county Welfare Office may accept these forms not later than the 10th of the second month following that of issuance.

Itemized statements of prescribed drugs paid for by the recipient for which he wishes to be reimbursed must be made available to the county Welfare Office not later than the 10th of the month following that of purchase. Under unusual circumstances the county Welfare Office may accept these statements not later than the 10th of the second month following date of purchase.

Medical Needs Only

1. *Applicant:* When eligibility for an applicant with medical needs only has been established the Certificate of Eligibility should be prepared and submitted to the state department. In section "C" the following entry should be made "Approve for Medical Only." No figures should be entered. At the end of the quarter, during the months of November, February, May or August, the approved medical expense should be totalled and *prorated over a three month period.* Change of Status forms should be prepared and in Item 1, of section B, on the line "Continue Medical Allowance for ..... Month(s)" the figure "3" should be entered in all instances. In section C, Reason for Change, the following entry should be made "Medical Needs Only." In cases where there are medical needs only it will be the responsibility of the county to recommend cancellation at the end of the three month period if additional medical expense has not been approved. If a grant is to be continued for medical only, Change of Status forms should be submitted indicating in item 1, of section B, the amount of the current medical allowance and the amount to be approved for the next three months etc.

2. *Recipient:* If a recipient's basic needs are met by income and he has only a medical requirement, his grant should be suspended during the first four months of the post payment program. (August, September, October and November—Cancellation of the warrants for the three preceding months should be recommended at the time recommendation is made to include the medical only allowance in the grant.) His medical needs for August, September and October should be prorated over a three month period and included in the grants for December, January and February. In item 1, section B, of the Change of Status on the line "Continue Medical Allowance for ..... Month(s)" the figure "3" should be entered in all instances. In section C, Reason for Change, the following entry should be made "Medical Needs Only." In cases where there are medical only needs, it will be the responsibility of the county to recommend cancellation at the end of the three months period if additional medical expenses have not been approved. If a grant is to be continued for medical only, Change of Status forms should be submitted indicating in item 1, section B, the amount of the current medical allowance and the amount approved for the next three months.

Method of Payment

In all instances, other than medical only cases, the amount approved for medical services during a three month period will be included in one month's grant. For the purpose of the post payment plan, the year will be divided into four quarters. The first quarter will cover the following months: August, September and October; the second November, December and January; the third February, March and April and the fourth May, June and July.

Claims for the first quarter as posted to the Medical Case Card will be totalled in November and the entire amount included in the grant effective December 1.

Claims for the second quarter as posted to the Medical Case Card will be totalled in February and the entire amount included in the grant effective March 1 etc.

The cost of medical services, except for medical only cases, will be included in recipient's grants during the following months; December, March, June and September.

Removal of Medical Allowance in Other Than Medical Only Cases

The county will recommend inclusion of the cost of medical services for a one month period in all instances. The allowance for medical services will be removed by the state Department of Social Welfare at the end of the month.

Recipients Residing in County Other Than That of Financial Responsibility

When an individual, who is eligible for medical services under the aid to dependent children or aid to the blind program, is not residing in the county of financial responsibility and requests medical services, the county of residence shall direct a request to the county of financial responsibility for issuance of a Medical Report, Form PA-5203-0. The county of financial responsibility will establish a Medical Case Card and forward the Medical Report, Form PA-5203-0, to the other county Welfare Department for delivery to the recipient. The Medical Report will be completed by the doctor providing the services and returned to the recipient who shall present it to the county Department of Social Welfare in the county in which he is residing for action by the Medical Consultant Committee. After review and approval it shall be mailed to the county of financial responsibility. Determination relative to the need for an additional authorization shall be made from the Medical Report and proper entries made on the Medical Case Card. At the end of the quarter the same procedure will be followed as for recipients receiving medical services within the county.

Recipients Receiving Medical Care From a Doctor in Another County

A Medical Report, Form PA-5203-0, may be presented to a doctor in another county, if the recipient desires because of convenience of location. In such instances, however, the form must be returned to the county Department of Social Welfare by which it was issued for review and approval by the county Medical Consultant Committee. The fee schedule of the county issuing the authorization will apply in determining the propriety of the charges.

Medical Services Outside the State

Recipients receiving medical care outside the state generally fall into the following groups:

1. Those who live in the state but secure medical care in a neighboring state because it is more convenient from the standpoint of distance.
2. Those referred to an out-of-state specialist by their physician.
3. Those who are residing in another state and obtain their medical care where they live.

In the case of the first group, the fee schedule of the county authorizing the services shall apply.

In the case of the second group, the decision to authorize such care should be made by the Medical Consultant Committee based on the recommendation of the recipient's doctor, and consideration of the available facilities within the state. The county should request the out-of-state agency to determine that fees do not exceed the cost of similar services to other recipients in that state.

In the case of the third group, the fee schedule of the county authorizing the services shall apply. The original request for medical services should be directed, by the recipient, to the out-of-state agency servicing the case. The Iowa agency, on receipt of the request from the out-of-state agency, should interpret the medical plan and issue the first authorization and a copy of Form PA-5204-0, *Explanation to Recipients of AB and ADC of Plan for* Payment of Medical Services, should be provided the servicing agency. Thereafter, if continued medical services are required the Medical Report should be mailed directly to the recipient.

Reimbursement to Recipients for Medical Expenditures

When an authorization has been issued for medical services and a Medical Report form is presented to the Welfare Office marked "Paid," it shall be given the same consideration as an unpaid Medical Report and the amount approved by the Medical Consultant Committee shall be recommended for payment through inclusion in the grant.

Drugs

Drugs dispensed by the doctor or furnished by the druggist on the doctor's prescriptions should be the simplest remedies compatible with effective treatment. The cost of prescribed drugs may be included in the assistance plan.

The cost of drugs furnished by the doctor will be itemized on the Medical Report and after approval by the Medical Consultant Committee will be posted to the Medical Case Card. At the end of the quarter the cost, for the three months, will be totalled and the entire amount included in the grant of the recipient effective the first of the following month.

If *prescribed* drugs are purchased from a druggist, to secure reimbursement the recipient should present an *itemized, dated* statement to the Welfare Office not later than the 10th of the month following that month in which the purchase was made. The itemized statement for drugs, purchased by the recipient, shall be submitted to the Medical Consultant Committee at the time of the regular meeting of the committee. Approval shall be indicated by a member of the committee writing "Approved" and his signature on the statement. If for any reason adjustment is made in the amount, the corrected figure should be shown following the word "Approved." After the stenographer has made the proper entries on the Medical Case Card the statement is routed to the worker in the same manner as outlined for the Medical Report. Approved drug statements should be filed in the case record.

Prescriptions may be refilled over a period of time if authorized by the doctor on the Medical Report. In no instance shall the cost of drugs be included in the assistance plan at quarterly intervals for a period in excess of 12 months on the basis of the original recommendation of the doctor. If there is continued need for a period beyond one year, it will be necessary for a new Medical Report to be issued by the Welfare Office and completed by the doctor.

Recording Plan for Medical Needs

Since consideration of medical needs is a part of the process of determining total requirements, the worker should record information regarding the general state of the client's health and the plan worked out with him to obtain medical services. The following may be used as a guide in recording information relative to medical needs:

1. The client's statement of his health problem and plan, if any, he has made for meeting his needs.
2. The physician's recommendation regarding the type of care and treatment needed.
3. A report of how the client carries out the plan.
4. A report of services rendered by the worker as new health needs develop and require a revision in the plan.

The information recorded by the worker should not be a mere repetition of that shown on the Medical Case Card, Medical Report, etc. These forms, while primarily records of financial data, may also serve as source material in case recording. The purpose of the case record, however, is to set forth social information regarding the individual's need and how that need is being met through assistance payments.

Procedure

Preliminary Steps—Recipients Whose Grants Include Medical Allowances

As a preliminary step county departments should check, during the month of July, all aid to the blind and aid to dependent children cases to determine whether medical allowances are now included in the assistance plan. In those cases, where such provision has been made, a review should be completed and the recipient advised that the medical allowance now included in his grant will be removed as of August 1, 1947. The post payment plan for medical services should be explained to him in order that he will have a clear understanding of the procedure to be followed and the basis on which the cost of medical services will be included in his grant. A copy of Form PA-5204-0, Explanation to Recipients of AB and ADC of Payment Plan for Medical Services, should be left with the recipient. In the case of an aid to the blind recipient, the contents should also be read to him by the worker.

In all instances where a medical allowance has been included in the grant, a Medical Report, PA-

5203-0, should be issued to the recipient unless he states he no longer needs medical services.

A Change of Status, PA-4104-0, should be prepared on all cases where the removal of the medical allowance results in a revision in grant. During the months of August, September, October and November there will be no allowance for medical services included in the assistance plans of aid to the blind or aid to dependent children recipients. The grant will be increased during the month of December to include the cost of medical services received during August, September and October.

Recipients Requesting Medical Care

When medical services are requested by a recipient after August 1, 1947, the post payment plan should be outlined. He should be advised that the assistance payment is unrestricted and leaves with the recipients the same rights and responsibilities as any other member of the community. A copy of PA-5204-0, Explanation to Recipients of AB and ADC of Payment Plan for Medical Services, should be furnished the individual and in case of the blind recipient the contents read to him. The Medical Report, Form PA-5203-0, shall be issued to the recipient or, if he requests, the Welfare Office may mail it to the doctor he designates.

Specific Procedure

A Medical Report, PA-5203-0, will be issued in duplicate, by the Welfare Office, to any recipient of aid to the blind or aid to dependent children requesting medical services. The upper section containing identifying information and Section I will be completed. Form PA-5205-0, Medical Case Card, will be set up as a record of issuance of the authorization. The Medical Report forms shall be given to the recipient or, if he requests, mailed directly to the doctor he designates. The doctor will complete Section II of the form, indicating whether continued treatment is necessary. The original shall be sent to the recipient, who shall return it to the Welfare Office not later than the 10th of the month following issuance. (For exceptions see "Currency of Obligations.") The form will be checked by the stenographer and the total charges entered with red pencil in the first section of the column headed "For Welfare Office Use Only." Medical Report forms will be referred to the Medical Consultant Committee at the regular meeting held between the 10th and 20th of the month, for review and approval. If adjustment is made for any given item or the total, the corrected amount should be entered in the second section of the column headed "For Welfare Office Use Only."

Section III should be completed by the Medical Consultant Committee and signed by one member.

Section IV, line 1, should be checked by the Director during the meeting with the Medical Consultant Committee if the recipient's case continues to be active and the attending physician has requested an authorization for continued service.

Following the meeting of the county Medical Consultant Committee the forms should be referred to the stenographer responsible for work related to the post payment plan. If the first line in Section IV is completed by the Director the stenographer issues a Medical Report, PA-5203-0, for the current month and after it is signed by the Director, it may be mailed to the recipient. The stenographer enters her initials and the date on the first line of Section IV and posts the issuance to the Medical Case Card. The amount approved for medical services and drugs as shown in Section III is posted to the Medical Case Card. Line 2 of Section IV is then completed by the stenographer.

The original copy of the Medical Report is then routed to the worker responsible for the case. It may be used for dictation or further planning with the recipient and then filed in the case record. At the end of each quarter, during the months of November, February, May and August, the Medical Report for the previous month and/or the itemized drug statement after being posted, shall be filed in the case record and the record together with the Medical Case Card routed to the welfare worker. The worker will prepare a Record for Determining Assistance, PA-2301-0. If the revision is only for the purpose of including the cost of medical services, Sections I, II and III of the Record for Determining Assistance need not be completed. The following entry should be made across these sections: "Revised for Medical Only."

Change of Status forms should be prepared recommending the revision in grant. The forms must be *received in the State Office not later than the 25th of the month (in February, the 23rd)* for both aid to the blind and aid to dependent children cases. Thus approved medical expense incurred during the months of August, September and October will be totalled during November and included in the December grant.

On receipt of the certified copy of the Change of Status form from the state department a Notice of Decision, PA-3102-0, should be prepared. Additional information needed to complete the form should be secured from the Medical Case Card. Information from the Change of Status should be posted to the Household Statistical Card, Record for Determining Assistance and the Medical Case Card.

Board Action

To insure the receipt of Change of Status forms in the state department by the 25th of the month, following the end of the quarter, on recommendations pertaining to inclusion of the cost of medical services in aid to the blind and aid to dependent children grants, it is recommended, in those counties where the Director of Social Welfare has not been delegated the responsibility for signing the Records for Determining Assistance, PA-2301-0, by the Board of Social Welfare, that such a provision be made in connection with revisions in grants to include the cost of medical services.

TAX COMMISSION

INCOME TAX REGULATIONS

The rules and regulations herein compiled relate 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. They will be cited as "Regulations 8."

Sections of the income tax law are numbered as in the Code of Iowa, 1946, 1950.

DIVISION I. INTRODUCTORY PROVISIONS

Art. 1. Section 422.1. Classification of chapter.

Art. 2. Sec. 422.2. Purpose or object.

Art. 3. General scope of rules and regulations. These rules and regulations are promulgated under Sec. 422.61, which grants to the state tax commission the power and authority to prescribe all rules and regulations not inconsistent with the provisions of the income tax law and necessary and advisable for its detailed administration and to effectuate its purposes. These rules and regulations shall be controlling and shall have the same force and effect as the provisions of the statute until they are amended, repealed, or declared invalid by a court of competent jurisdiction.

The income tax law is largely interpreted by such regulations, and, while in certain important particulars, these regulations follow closely those promulgated by the federal government, they are in many instances entirely dissimilar, and therefore, while comparison may be made with federal regulations, they should not be blindly followed in relation to any point arising under the state income tax law.

Art. 4. Sec. 422.3. Definitions controlling chapter.

DIVISION II. PERSONAL NET INCOME TAX

Art. 5. Sec. 422.4. Definitions controlling division.

Art. 6. Additional definitions. Words and phrases not defined in the act, but used herein, are defined by the commission as follows:

1. The term "capital assets" shall be presumed to mean property held by the taxpayer for more than two years (whether or not connected with his trade or business), unless the contrary is shown; but does not include stock in trade of the taxpayer, or other property which would ordinarily be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer with a view to subsequent sale.

2. The term "carrying on business" is defined in Art. 22.

3. The word "dependent" is defined in Art. 202.

4. 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.

5. 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.

6. The term "income tax" includes personal net income tax and the business tax on corporations.

7. 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.

8. The words "integrated with" mean inseparably connected with.

9. 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. See Art. 505.

10. The term "computed tax" means the amount of tax remaining after deduction of personal exemption, credit for dependents and dividend credit.

IMPOSITION OF TAX

Art. 7. Sec. 422.5. Tax imposed—Applicable to federal employees.

Art. 8. 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.

Articles 9, 10 and 11 are deleted as they related to a fifty per cent credit on tax, which credit expired with returns for the calendar year 1946 and certain fiscal year returns ending in the year 1947. [See Acts of later General Assemblies.]

Art. 12. Meaning of domicile. Domicile is the place where one lives and has his principal establishment, to the exclusion of every other place, every person having one and only one. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which in the intention of the taxpayer is permanent rather than transitory and to which, whenever he is absent, he has the intention of returning. 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 jurisidiction, 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.

Entering the armed forces of the United States by a resident of Iowa does not necessarily change his residence or 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.

For domicile of members of the armed forces see Art. 277.

GROSS INCOME

Art. 13. Sec. 422.8. "Gross income" defined—Exceptions.

Art. 14. What included in gross income.

1. Income is the gain derived from capital, from labor, or from both combined, and it may be in the form of cash or its equivalent in tangible or intangible property. In general, gross income includes any amount received by a taxpayer which will increase his economic wealth; and all items having the character or tinge of income, whether derived from sources within the state, or from sources within any other state, territory, or foreign country and which are not specifically excluded, are hereby included. It means, in a broad sense, all wealth which flows to a taxpayer other than a mere return of capital.

2. Where property is sold by a corporation to a shareholder, or by an employer to an employee in pursuance of a contract of employment, for an amount substantially less than its fair market value, such shareholder or employee shall include in gross income the difference between the amount paid for the property and its fair market value. No taxable income will be realized in the case of an incidental purchase.

3. A dealer in merchandise or other property who takes used property in exchange for new wares is required to include in his gross sales the entire sales price of the things sold by him, in the year in which sold. The value at which the used property was taken in exchange is deemed to be the fair market value of the property, and gain or loss from its subsequent sale will be determined on such basis.

Art. 15. Computation of net income. Net income must be computed with respect to a fixed period. Usually that period is twelve months, and is known as the taxable year. Items of income and expenditures need not be in the form of cash, provided that such items can be valued in terms of money. The time as of which any item of gross income or any deduction is to be accounted for must be determined in the light of the fundamental rule that the computation shall be made in such a manner as clearly reflects the taxpayer's income. If the taxpayer does not regularly employ a method of accounting which clearly reflects his income, the computation shall be made in such manner as in the opinion of the commission clearly reflects it.

Art. 16. Method of computing tax.

1. In the computation of the tax, no part of the net income is deductible on account of personal exemption or credit for dependents except in case of dependent parents or grandparents. The tax is computed separately upon each one thousand dollars of net taxable income at graduated rates up to and including the first $4,000.00 and at 3¾% on all amounts in excess of $4,000.00. The total of such computations will be the tax, and from this will be deducted the personal exemption, credit for dependents, and, in some cases, the dividend credit.

Example: The taxpayer, a married man with one dependent finds his net income to be $2,755.75. He will compute his tax in the following manner:

Tax on the first $1,000 @ ¾%		$ 7.50
Tax on the second $1,000 @ 1½%		15.00
Tax on the balance, $755.75 @ 2¼%		17.00
Total tax		$39.50
Less:		
Personal exemption	$30.00	
Credit for one dependent	7.50	$37.50
Income tax due and payable		$ 2.00

If the dependent is a parent or grandparent of the taxpayer, he may deduct from his gross income $450.00 in lieu of the $7.50 credit, reducing his net income to $2,305.75, the tax on which amount will be computed as follows:

Tax on first $1,000 @ ¾%	$ 7.50
Tax on second $1,000 @ 1½%	15.00
Tax on balance, $305.75 @ 2¼%	6.88
Total tax	$29.38

Having already deducted the credit of $450.00 for his dependent from gross income in lieu of the $7.50 credit, the taxpayer will deduct from computed tax the personal exemption of $30.00 leaving no tax due and payable.

For time and manner of payment, see Arts. 221 to 223, inclusive.

Art. 17. Sec. 422.7. "Net income" defined.

Art. 18. Meaning of net income.

1. The tax imposed by the statute is upon income. In the computation of the tax, various classes of income must be considered: (a) In general, income is derived from capital, from labor, or from both combined, but does not include profit or gain realized through sale or conversion of capital assets. It is not limited to cash alone but includes inventories, accounts receivable, property exhaustion, and accounts payable.

(b) Gross income means income (in a broad sense) less income which by statutory provisions or otherwise is exempt from the tax imposed by the statute.

(c) Net income means gross income less statutory deductions. Such deductions are in general, though not exclusively, expenditures, other than capital expenditures, connected with the production of income.

(d) Net income less exemptions. Though taxable net income is wholly a statutory conception, and the legislative body has indisputable authority to determine its extent, it follows, subject to certain modifications as to exemptions and deductions, the

lines of commercial usage. Subject to these modifications, statutory "net income" is "commercial net income," but the terms are by no means synonymous. This appears from the fact that ordinarily, income is to be determined in accordance with the method of accounting regularly employed in keeping the books of the taxpayer.

2. In the case of a nonresident taxpayer the net income taxable in this state includes only such income as is derived from any business, trade, profession or occupation carried on within this state, except that income derived from annuities, dividends or interest is taxable to a nonresident only when it is a part of the income from any business, trade, profession or occupation carried on in this state subject to taxation under Division II of this act.

Art. 19. Gross income from business. In the case of a manufacturer, merchandising or mining business, "gross income" means the total sales less the cost of goods sold, plus any income from investments and from incidental or outside operations or sources. In determining gross income, subtraction should not be made for depreciation, depletion, selling expenses, or losses, or for items not ordinarily included in computing the cost of goods sold.

Art. 20. Selling on installment contract. The installment method of reporting income from sales of personal property will not be permitted. Persons or corporations engaged in the business of selling personal property and keeping records on the installment basis will be required to report for income tax purposes on the accrual basis.

Art. 21. Installment sales of real property. While dealers in property other than real estate are not permitted to report income on an installment basis, such method of reporting may be used by dealers in real estate or in the case of the sale by an individual of real estate which has been held by him primarily for sale, in cases where a sale is made and the initial payments received during the taxable year in which the sale is made do not exceed 30 per cent of the selling price.

Art. 22. Carrying on trade or business defined.

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.

Art. 23. Deferred payment sale of real property. Deferred payment sales, not on the installment plan, are those on which the payments received in the taxable year in which the sale is made exceed 30 per cent of the selling price. In such cases, in the absence of conclusive evidence to the contrary, obligations of the purchaser received by the vendor are considered as the equivalent of cash.

Art. 24. Sale of real property in lots. If a tract of land is divided into lots or parcels of ground to be sold as such, the cost or other basis shall be equitably apportioned to the several lots or parcels, and made a record on the books of the taxpayer, to the end that any gain derived from the sale of any such lots or parcels which constitutes taxable income may be returned as income for the year in which the sale is made. This rule contemplates that there will be gain or loss on every lot or parcel sold, and not that the entire capital in the tract may be recovered before any taxable gain shall be returned. The sale of each lot or parcel will be treated as a separate transaction, and gain or loss computed accordingly.

Art. 25. 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.

COMPENSATION RECEIVED

Art. 26. Compensation for personal services.

1. Gross income of a resident includes "gains, profits, and income derived from salaries, wages, or compensation for personal services, of whatever kind and in whatever form paid," derived from salaries, wages, commissions, bonuses, fees, tips, retiring allowances, and pensions, except pensions paid by the United States to veterans of its military or naval forces, and the retirement pay of persons retired from the military or naval forces of the United States under the laws of the United States. See Art. 98.

2. In the case of compensation received for personal services rendered by an individual in his individual capacity, or as a member of a partnership, and covering a period of five calendar years or more from the beginning to the completion of such services, such compensation may be prorated over that period of services. If such services were rendered for a period of less than five years, then the total amount of such compensation is to be included in gross income in the year in which received.

3. Unemployment benefits received after December 31, 1940, under the Unemployment Insurance Act are subject to income tax and must be included in the gross income of the recipient.

Art 27. Compensation paid in notes. Notes or other evidences of indebtedness received in payment for services constitute taxable income to the amount of their fair market value. If it appears that the face value of the note, warrant, etc., may be obtained therefor, the face value must be included in gross income. Upon conversion of such

notes, warrants, etc., into cash if the amount received is less than the value reported, the difference may be deducted and if the amount received is in excess of the value reported, the excess should be included in gross income for the year in which converted. A taxpayer receiving a note regarded as good for its face value at maturity, shall treat as income the fair discounted value of the note as of the time of its receipt. Thus, if it appears that such a note is or could be discounted on a six per cent basis, the recipient shall include such note in his gross income to the amount of its face value less discount computed at the prevailing rate for such transactions. If the payments due on a note so computed are met as they become due, there should be included in income in respect of each payment so much thereof as represents recovery for the discount originally deducted.

Art. 28. Compensation of federal officers and employees.

1. Under the provisions of the federal Public Salary Act of 1939, approved April 12, 1939, the United States "consents to the taxation of compensation received after December 31, 1938, for personal services as an officer or employee of the United States, any Territory or possession or political subdivision thereof, the District of Columbia, or any agency or instrumentality of any one or more of the foregoing, by any duly constituted taxing authority having jurisdiction to tax such compensation, if such taxation does not discriminate against such officer or employee because of the source of such compensation."

2. Therefore, inasmuch as the state of Iowa is a "duly constituted taxing authority having authority to tax such compensation," all compensation received, directly or indirectly, from the United States or any of its possessions, agencies, or instrumentalities after December 31, 1938, by any resident of this state or by a nonresident employed by the United States within the state will constitute taxable income of such resident or nonresident for the year of its receipt.

Art. 29. Persons employed or living within federal areas. The United States, under Public Law No. 819, known as the Buck Act, has ceded to the states the right to tax persons residing within or receiving income from transactions occurring or services performed in all federal areas heretofore or hereafter acquired by the United States, with respect to income received after December 31, 1940. The term "federal area" means any land or premises, located within the exterior boundaries of this state, acquired by or for the use of the United States, or any department, establishment, or agency thereof, and over which the United States exercises exclusive jurisdiction. Examples: The Fort Des Moines military reservation and the U. S. court house at Des Moines. Individuals residing within a federal area, or a part of a federal area, located within the exterior boundaries of this state are taxable on their entire net income. In addition, individuals receiving income from transactions occurring or services performed, in a federal area, or from a part of a federal area, located within the exterior boundaries of this state shall be subject to tax on the income received or accrued even if they are not residents of the federal area nor residents of this state.

Art. 30. Form of Compensation. Where services are paid for with something other than money, its fair market value at the time such payment is made is the amount to be included in income. If the services were rendered at a stipulated price, in the absence of evidence to the contrary such price will be presumed to be the fair value of the compensation received. Compensation paid an employee of a corporation in its stock is to be treated as if the corporation sold the stock for its market value and paid the employees in cash.

Art. 31. Living quarters and board as compensation.

1. The value of living quarters and meals received as part of an employee's compensation is taxable to the employee, except where it is necessary for the convenience of the employer to furnish an employee food and lodging. The test of "convenience of the employer" is satisfied if living quarters and meals are furnished to an employee who must accept them in order to perform his duties properly. For example, if he is subject to immediate service at any time during the 24 hours of the day and, therefore, cannot obtain quarters or meals elsewhere without material interference with his duties and on that account is required by the employer to accept quarters or meals furnished by him, the value thereof need not be included in gross income.

2. The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation and occupied by him or his immediate family need not be included in gross income.

Art. 32. Commissions on premiums from insurance renewals.

1. Commissions received by a life insurance agent on renewal premiums, paid by policy holders on policies written by such agent, are taxable to the agent in the year in which they are received, even though the policies on which the renewal premiums are paid were written prior to January 1, 1934. In such cases there exists no enforceable contract for the payment of a particular commission until the renewal premium is actually paid. In case of death, or lapse of policy, there would be no renewal premium, and consequently it is not possible to determine at any time what commissions will accrue at a future date, and no determinable claim exists until the premium is paid.

2. Where a decedent's contract for insurance renewal premiums is capitalized for inheritance or state tax purposes, the amount so capitalized will not be subject to income tax when subsequently received by his estate; but where the decedent's return is made on an accrual basis, the accrued value of such contract should be included in his gross income.

3. However, when the decedent's contract for insurance renewal premiums passes to his beneficiaries, income derived therefrom constitutes income taxable to the recipients thereof, under the provisions of section 422.8, 2, c.

Art. 33. Taxability of commissions paid on an annual basis. An individual who during his taxable

year is employed wholly or in part on a commission basis, where the commission earned is computed and paid on an annual basis, should report the amount of such commissions as income in the year in which they are received by him. For commissions on insurance renewal premiums, see Art. 32.

Art. 34. Taxability of pensions.

1. The entire amount of the wages, salaries, or other compensation of employees must be included in gross income even though some portion thereof is deducted for the purpose of creating a fund for the payment of retirement pensions. Thus, if the salary of an employee is $200.00 per month, the entire amount must be reported as gross income, notwithstanding that a percentage of the salary is deducted by the employer and transferred to a retirement pension fund.

2. Pensions received by public or private employees from funds contributed by the employees, or by both employees and employers, constitute taxable income to be included in gross income only when the amounts received exceed the amounts contributed by the employees. Thus, if any employee and his employer each contribute $1,000 to a retirement fund over a period of years, the amount received by the employee as a pension will not constitute taxable income and need not be reported until the employee receives $1,000, the amount contributed by him. Thereafter, the entire amounts received must be included in gross income.

Contributions to such funds are deductible by employers as ordinary and necessary business expenses; but employees may not deduct such contributions (other than payments to railroad retirement and social security funds) from gross income.

3. Interest accruing on an employee's contribution to a retirement fund constitutes income to the employee only in the year in which the interest is payable to the employee and may be obtained by him, even though credited to his account in prior years.

4. Amounts required to be paid by reason of the death of an employee to the employee's estate, or to his heirs or beneficiaries do not constitute taxable income of the recipient, whether paid out of contributions by the employee, the employer, or otherwise.

5. Where no contribution is made by an employee to the fund from which a pension is paid him, or where an employer pays compensation to an employee while incapacitated by sickness or injury, the entire amount received by the employee constitutes taxable income.

6. A pension paid by the governing body of a religious denomination to a retired clergyman out of a retirement fund formed wholly by assessments on the various churches, in one of which he had been employed, is taxable income to the recipient.

7. Amounts received as benefit payments under federal social security or unemployment relief laws are income taxable to the recipient thereof.

8. Benefit payments under the Iowa Public Employees Retirement Act (Iowa Social Security) are not to be included in gross income until the beneficiary under that plan has received in benefits a sum equal to the sum of his contributions to that plan.

Art. 35. Pensions which are not taxable. The following pensions are exempt from the state income tax:

1. Pensions of all kinds received by veterans from the United States government by reason of service in the military forces of the United States, including disability or dependency compensation paid to veterans, their widows, orphans, or parents, and the retirement pay of persons retired from the military forces of the United States under the laws of the United States;

2. When received through accident or health insurance policies or under workmen's compensation acts;

3. When the pension is paid by one to whom no services were rendered, such as payments made to retired teachers by a foundation organized for such purposes, it is a gift and not income;

4. When paid by the federal Railroad Retirement Board under the provisions of the Railroad Retirement Act.

Art. 36. Cross references to compensation.

Art. 38. Constructive receipt.

Art. 98. Certain pensions and retirement pay exempt.

Art. 99. Retired person recalled to active duty.

Art. 127. Insurance premiums paid by employer.

For compensation of nonresidents and withholding see nonresident section, Art. 286 et seq.

Art. 37. Long-term contracts. Income from long-term contracts is taxable for the period in which the income is determined, such determination depending upon the nature and terms of the particular contract. As used herein the term "long-term contract" means building, installation, or construction contracts covering a period in excess of one year, and includes "cost-plus" contracts. Persons whose income is derived in whole or in part from such contracts may, as to such income, prepare their returns upon either of the following bases:

(a) Gross income derived from such contracts may be reported upon the basis of percentage of completion. In such case there must accompany the return certificates of registered architects or engineers showing the percentage of completion during the entire taxable year of the entire work to be performed under the contract. There should be deducted from such gross income all expenditures made during the taxable year on account of the contract, account being taken of the material and supplies on hand at the beginning and end of the taxable period for use in connection with the work under the contract but not yet so applied. But no deduction shall be made on account of expenses in connection with the contract for any year in which the gross income for such year from the contract is not reported. If, upon completion of a contract, it is found that the taxable net income arising thereunder has not been clearly reflected for any year or years, the commission may permit or require an amended return, or

(b) Gross income may be reported in the taxable year in which the contract is finally completed and accepted, if the taxpayer elects as a consistent practice to so treat such income, provided such method

clearly reflects the net income. If this method is adopted, there should be deducted from gross income all expenditures during the life of the contract which are properly allocated thereto, taking into consideration any material and supplies charged to the work under the contract but remaining on hand at the time of completion.

Art. 38. Constructive receipt of income. By the term "constructive receipt" is meant that income which is not reduced to possession of the taxpayer, but is available to him, and could have been claimed by the taxpayer when set aside for him. This term applies almost exclusively to taxpayers reporting on the cash basis, and is not to be confused with the accrual basis. It is income to him when credited to his account or set apart for him, without any substantial limitation or restriction as to the time or manner of payment, or condition upon which the payment is to be made. A book entry, if made, should indicate an absolute transfer from one account to another, and must be unqualifiedly subject to the demand of the taxpayer. For example, where a corporation contingently credits its employees with bonus stock, but the stock is not available to such employees until some future date, the mere crediting on the books of the corporation does not constitute receipt. If a credit for salary, rent, interest, or other like items is set up on the books of a corporation having available assets for the payment thereof and control of the corporation is in the person or persons to whom the credit is placed, the entire amount of such credit is subject to tax in the year in which the credit is made, even though payment is not actually made during such year. Income may accrue to a taxpayer without being subject to his demand, or capable of being drawn by him.

Money received by the taxpayer's agent is constructively received by the taxpayer.

Art. 39. Examples of constructive receipt.

1. If interest coupons have matured and are payable, but have not been cashed, such interest though not collected when due and payable, shall be included in gross income for the year during which the coupons mature, unless it can be shown that no funds are available for the payment of the interest during such year. Defaulted coupons are taxable income for the year in which paid. The interest shall be included in gross income even though the coupons are exchanged for other property instead of eventually being cashed.

2. Dividends on corporate stock are subject to tax when unqualifiedly made subject to the demand of the stockholder and are available to him. If a dividend is declared payable on December 31st, and the corporation intended to and did follow its practice of paying the dividends by checks mailed so that shareholders would not receive them until January of the following year, such dividends are not considered to have been unqualifiedly made subject to the demand of the stockholders and available to them prior to January, when the dividend checks were actually received. Interest credited on savings deposits, even though the bank has a rule (seldom or never enforced) that it may require so many days' notice before withdrawals are permitted, is income to the depositor when credited. An amount credited to a shareholder of a building and loan association, when such credit passes without restriction to the shareholder, has a taxable status as income for the year of the credit. If the amount of such accumulation does not become available to the shareholder until the maturity of a share, the amount received in excess of the aggregate amount paid in by the shareholder constitutes taxable income for the year of the maturity of the share.

3. The distributive share of a partner in a partnership or of a beneficiary in a trust from the net income of a calendar or fiscal year is taxable to such partner or beneficiary even though not distributed, as it is deemed constructively received.

TAXATION OF DIVIDENDS

Art. 40. Taxation of dividends.

1. A dividend is defined by the law (Art. 5-11) as any distribution by a corporation out of its earnings or profits to the stockholders or members, whether in cash or in other property of the corporation.

2. All dividends received by a resident of Iowa (other than liquidating dividends and bona fide stock dividends), including dividends paid by corporations which are by law exempt from payment of the income tax (Art. 521), shall be included in the gross income of the recipients thereof, in the year in which paid or available to them. Dividends of federal and state savings and loan associations constitute taxable income.

3. The commission will regard all distributions received by stockholders from corporations, in whatever form paid, as representing taxable income in the year in which received by or available to the stockholders, and the taxpayer may overcome this presumption only by presentation of clear and convincing proof that any such distribution is not taxable.

4. Dividends are presumed to be paid from the earnings or profits of the corporation to the extent thereof, and from earnings and profits most recently accumulated. A dividend received from a domestic or foreign corporation constitutes taxable income of the recipient, regardless that such dividends are paid from earnings accrued before or after January 1, 1934. The mere declaration of a dividend is not a distribution.

5. Except to the extent that taxable dividends are received by a nonresident taxpayer from or in connection with a business, trade, profession, or occupation carried on by him in this state, or from securities having a business and/or taxable situs in this state, they shall be excluded from his gross income.

For taxation of dividends paid when capital is impaired, see Art. 47. For "Stock Dividends" see Arts. 102 and 103.

Art. 41. Taxable cash dividends.

1. The term "cash dividend" includes distributions made in cash, in property, or in scrip or other negotiable obligations of the corporation. Property received as a dividend must be valued for income tax purposes at its fair market value as at the date of the distribution.

2. Dividends received by a stockholder in a corporation in the form of shares of stock of another

corporation are to be treated as dividends received in cash or property and such stock should be valued at its fair market value at the date of the distribution, provided the distribution is not made in pursuance of a plan of reorganization.

Art. 42. Dividends paid in property. Dividends paid in securities or other intangible property or in tangible property in which the earnings of the corporation have been invested are income to the recipient thereof to the extent of the fair market value of such property when received by the stockholder. Where a corporation declares a dividend payable in the stock of another corporation, the dividend is not a stock dividend, and the income arising to the stockholder is the fair market value of such stock at the time the dividend becomes payable.

Art. 43. Dividends paid in year following their declaration.

1. In a case where a corporation declares a dividend in any year, payable to its stockholders in a subsequent year, such dividend constitutes taxable income to the recipient in the year in which it was received, for the reason that until the date as of which the dividend became payable, it was in no way subject to the order or demand of the stockholder, and did not constitute an unconditional claim against the corporation.

2. In the case of a dividend declared by a corporation in any year, payable within that year by checks mailed to the stockholders, which checks could not be received by the stockholders until the subsequent year, the dividends were not unqualifiedly subject to the demands of the stockholders in the year in which declared, and so were not taxable income in that year.

Art. 44. Scrip dividends received.

1. Scrip dividends are distributions in the form of certificates providing for payment in cash at a later date. They are usually issued where the surplus of the corporation consists of assets not readily convertible into cash.

2. Dividends received in scrip are regarded as the equivalent of cash dividends, and are taxable in the year in which the warrants are issued. The interest received on such scrip is taxable as interest and not as dividends.

3. Where a corporation issues in lieu of cash dividends negotiable notes, reserving the right to call such notes for redemption at any time, the transaction is the equivalent of the payment of a scrip dividend, and the stockholders will be taxable upon the face value of the notes when received as well as interest paid or receivable thereon.

Art. 45. Patronage dividends. Distributions made by co-operative organizations to patrons, based on patronage rather than stockholdings, are taxable income, since they represent either additions to sales price or reduction of purchase price. No dividend credit may be taken on such distributions as they are not true dividends. Dividends made by such organizations on the basis of stockholdings constitute dividends, subject to dividend credit, if necessary conditions are complied with.

Art. 46. Dividends paid from tax-exempt income.

1. Dividends paid from surplus or profits accumulated from interest or dividends received by the corporation on obligations of the United States or of any of its agencies or instrumentalities, must be included in the gross income of the recipient thereof.

2. When a taxpayer receives interest on tax-exempt securities along with other items of income which are taxable, the total income which is credited to surplus loses its identity (even though such income be kept in a separate book account or in a bank deposit separate from other income), so that any dividends paid therefrom cannot be identified as having been paid from any particular source of income.

Art. 47. Dividends paid when capital impaired. Where a corporation has the right to apply its earnings or profits to the restoration of its impaired capital and does not elect to do so, but declares and pays out of such earnings or profits a dividend to its shareholders, such dividend constitutes taxable income of the recipient thereof, as under the Iowa income tax law a dividend is defined as "any distribution made by a corporation out of its earnings or profits to its shareholders or members."

Art. 48. Sec. 422.11. Credit on tax.

Art. 49. Dividend credit on tax.

1. A credit shall be allowed against the amount of tax computed to be due and payable under this division to the extent of 2% of the dividends received by the taxpayer and included in gross income for the taxable year, provided that the corporation paying the dividend was assessed and paid a tax under division III of this law on its entire net income as defined by the law, for the taxable year preceding that of the dividend distribution.

2. If the income of the corporation paying the dividend was derived from business done within and without this state, then the proportion of the dividend paid on which a credit of 2% shall be allowed shall be the ratio of the taxable net income of the corporation to its entire net income, as defined by the Act, for the taxable year preceding that of the dividend distribution. In determining the proportion of dividends paid on which credit is allowable the taxable net income of the dividend paying corporation shall include the amount of dividends received by it from other corporations on which a dividend credit is allowable.

3. In the event that the dividend paying corporation on which the 2% credit is being computed had no net income for the preceding taxable year, the income and tax status for the next preceding taxable year shall govern. In the case of dividend distributions by corporations during their first year of existence the income and tax status for this first year shall govern.

4. No credit shall be allowed unless the dividend paying corporation has reported the name and address of each person owning stock and the amount of dividends paid to each such person during the year, of one hundred dollars or more.

Example: A taxpayer receives a dividend of $1,000.00 from a corporation that derives income from sources within and without the state. Only

25% of the net income from which the dividend was paid was derived from sources within and taxable by this state. Then, as but 25% of the dividend was from income on which the Iowa tax was paid, only 25% of the dividend, which is $250.00, will be the basis for computation of the divided credit. Two per cent of that amount, or $5.00, will be deductible from computed tax at line D in item 17, page 1, of the individual tax return. The whole amount of the dividend is to be entered in schedule D.

Art. 50. Distributions in general.

1. Distributions of joint stock companies and associations organized for pecuniary profit are taxable as dividends and are subject to the dividend credit.

2. Dividends on stock deposited as collateral are taxable to the owner of the stock.

3. Where the earnings of a corporation are credited on the books of the corporation to its stockholders, even though not in exact proportion to their respective holdings, and such funds are subject to the demands of the stockholders, the profits so credited constitute dividends constructively received when credited to the taxpayer.

4. Where a distribution is made by a corporation of a part of its surplus and such distribution is claimed to be a gift, it will be treated as a dividend.

5. When, in pursuance of a definite plan, a corporation applies its surplus funds to retirement of a part of its capital stock, there is a partial liquidation, and the amounts received by the stockholders shall not be included in their gross income.

6. When stock is sold between dividend dates, the entire amount of the dividend when paid is income to the vendee and must be reported in his gross income when such dividend becomes due and payable. The amount advanced by the vendee to the vendor in contemplation of the next dividend is an investment of capital and may not be claimed as a deduction from gross income.

7. Where dividends have accumulated on preferred stock which has no fixed date of maturity, the owners of such preferred stock are not creditors to the extent of the unpaid dividends. They will have no claim against the corporation until a dividend on such stock is declared. Any amount received in compromise of unpaid dividends constitutes taxable income.

So-called "interest" paid on preferred stock is taxable as a dividend, except where such stock has a fixed retirement date, thereby constituting it an evidence of indebtedness.

8. Dividends paid by Federal Reserve Banks; Federal Land Banks; Federal Intermediate Credit Banks; and National Farm Loan Associations are exempt from income tax, while dividends on stock of Central Bank or Co-operatives; Production Credit Associations and Banks for Co-operatives are taxable income. See Art. 106 for complete list.

9. Where the principal stockholders of a close corporation withdraw cash from the business and charge the same in open accounts and later the corporation declares a dividend and credits the same to the stockholders on such open accounts, the entire amount of the dividend is taxable income of the stockholders in the year in which it is so declared and credited to them. Where the stockholders in a close corporation withdraw from the business in any year amounts which are substantially in proportion to their stock holdings, such withdrawals should be treated as dividends and the amounts so withdrawn are not allowable deductions by the corporation.

10. Where the owner of substantially the entire stock of a corporation credits his personal account with any part of the corporate surplus or earnings, such action constitutes payment of a taxable dividend to such stockholder.

11. Distribution by a corporation of the proceeds of a life insurance policy results in the payment to the stockholders of a taxable dividend.

12. Any distribution of surplus or earnings by a corporation to any stockholder or stockholders constitutes a taxable dividend even though no dividend is formally declared.

See Art. 51.

Art. 51. Forgiveness of indebtedness. The forgiveness or cancellation of indebtedness may represent a gift, taxable income, or a capital transaction, depending upon the facts and conditions prompting the cancellation. If a creditor desires to aid a debtor, and cancels the debt without any consideration, the amount of the cancelled debt represents a gift, and is not deductible by the creditor or taxable to the debtor. If the debtor gives to the creditor reasonable consideration for which the creditor cancels the debt, the cancellation results in income to the debtor to the amount of the debt cancelled. If a stockholder forgives a capital debt due from a corporation in which stock is held by him, without consideration, the cancellation of the debt amounts to a contribution of capital to the corporation and additional investment in the stock of the corporation. But if the indebtedness forgiven by the stockholder represents a claim for payment of salary, rent, interest, or other item deductible from gross income, and the corporation has deducted the amount of such claim in its income tax return, the amount forgiven represents income taxable to the corporation. If a corporation cancels debts due from its stockholders substantially in proportion to their stockholdings, the amounts so forgiven shall be treated as taxable dividends paid. A taxpayer realizes income by the payment or purchase of his obligations at less than their face value.

TAXATION OF INTEREST

Art. 52. Interest received. In general all interest received by residents of Iowa is taxable, except interest on obligations of the United States, its possessions, agencies or instrumentalities, which is or shall be exempt from state taxation by federal law. This exemption includes interest on obligations of the Federal Reserve Banks, Joint Stock and Federal Land Banks, Reconstruction Finance Corporation, Home Owner's Loan Corporation, Home Loan Bank, Federal Farm Mortgage Corporation, Federal Deposit Insurance Corporation, and on postal savings deposits. Interest received from state or federal savings and loan associations is taxable. For complete list see Art. 106.

Interest received constitutes taxable income of residents of this state in the following cases:

On the obligations of Iowa and other states and their political subdivisions;

On proceeds of a life insurance contract which the insured or beneficiary has left with the insurer;

On refunds of federal or state income tax;

On interest bearing certificates issued in lieu of tax exempt securities such income losing its identity when merged with other funds;

On money loaned at usurious rates;

On funds set aside as a reserve for any purpose;

On legacies, whether paid from the corpus or income of the estate;

On special bills issued by a city to a contractor, in payment for street improvements, the same being liens against private property;

On dividend scrip;

On delinquent tax certificates;

On debentures issued to mortgagees of mortgages foreclosed under the provisions of the National Housing Act;

On promissory notes of a federal instrumentality.

Interest is deemed to be received when accrued or received in cash or its equivalent, depending on the method of accounting used by the taxpayer. Interest becomes taxable to one reporting on a cash basis when it is made available to him.

Interest coupons on bonds, which are due but have not been cashed, are considered received provided cash for their payment is available.

Interest received by a nonresident taxpayer constitutes income taxable to him only to the extent that it is income from a business, trade, profession or occupation carried on in this state, taxable under Division II of this act. Borrowers reporting on the accrual basis may deduct interest or discount as it accrues.

Art. 53. Cross references to taxable interest.

Art. 13. Included in gross income.

Art. 38-39. Constructive receipt.

Art. 44. Interest on scrip dividends.

Art. 50. Interest on preferred stock.

Art. 91. Interest on proceeds of insurance left with insurer.

Art. 106. Exempt interest.

Art. 286. Interest received by nonresidents.

Art. 232. Returns of information as to payment.

Art. 308. Withholding in case of nonresidents.

Art. 317 (3). Interest on deficiency or delinquent tax.

Art. 317 (4). Interest on refunds.

Art. 54. Amortization of premiums paid on purchased bonds or other securities. In the case of bonds or other securities purchased at a price above par, or at a premium, all interest derived from such bonds or other securities must be included in the gross income of the recipient thereof, without any discount or allowance for amortization of the premium paid.

Under the provisions of the income tax laws, the state may neither tax gain realized from the sale of securities purchased at a discount nor allow deduction from gross income of loss sustained by reason of purchase of bonds at a premium.

Art. 55. Income from illegal business. The net income derived from the transaction of illegal business or from illegal acts is taxable income. Illegal business includes gambling, conducting a lottery, and bootlegging of liquor, narcotics, cigarettes, gasoline or other commodities subject to state or federal taxation or control, and "black market" operations. Losses from such transactions shall be allowed only to the extent of the gains therefrom.

Art. 56. Prizes as income. Prizes won through participation in contests, lotteries and the like, including "bank night" and similar winnings are taxable income when received. If received in property, the taxable income will be the fair market value as of the date of its receipt. Expenses in connection with winning a prize in a contest are deductible, provided the contest was legally conducted. Thus, one who expended $300.00 as deductible expenses in a newspaper subscription contest, and won an automobile having a fair market value of $1,000.00 would realize a taxable gain of $700.00.

Art. 57. Taxable damages received.

1. Damages may result in taxable income when recovered on account of interference with property rights, breach of contract, infringement of patent or copyright, or damage to property when the amount received as damages is in excess of the value of the property damaged or destroyed. Damages recovered for libel of business reputation constitute taxable income.

2. Damages received for personal injury, personal libel, slander, assault and battery, sickness, alienation of affection, breach of promise and similar damages, or payment for surrender of custody of a minor child, are not taxable income, as the rights invaded are not susceptible to appraisal in money value, and it is therefore impossible to determine a gain or loss therefrom. Similarly, alimony received is not taxable income to the recipient.

Art. 58. Discounts on securities purchased or discounted.

1. Ordinarily, the discount on bonds, notes, land contracts and other securities purchased for less than their face value constitutes taxable income.

2. Discounts realized by acceptance corporations and by individuals or partnerships engaged in the business of purchasing mortgages, land contracts and similar securities at a discount and personal finance corporations and other corporations, individuals or partnerships that collect interest in advance at the time of making loans, may report such discount or interest as taxable income in the year or years in which payment of the obligation is made, such income to be apportioned when partial payments are made in any year.

Art. 59. Returned premiums on business insurance. Dividends received from mutual fire, casualty or other mutual insurance companies, other than life insurance companies, represent a return or reduction of premiums paid, and are taxable income for the year in which received if the premiums originally paid were deducted from gross income.

Art. 60. Bonuses for completion of contract. Bonuses received by construction companies or others for completion of contracts within a specified period of time are taxable income for the year in which the contracts are completed or the bonuses paid. Penalties for failure to complete contracts within a given period of time are deductible as

business expense. Amounts withheld to guarantee completion of a contract or for replacement of defective work are taxable income when accrued, whether the taxpayer reports on a cash or accrual basis.

Art. 61. Gain or loss from sale or exchange of property. While the income tax law provides that capital gains and profits arising from the sale or exchange of real or personal property of the taxpayer are exempt from the state income tax, and losses similarly incurred are not deductible from gross income, these provisions are applicable to sales or exchanges of capital assets, as defined in Art. 6-1. Where real or personal property is sold by a dealer in such property, or by an individual who holds any such property with a view to subsequent sale, gains so realized are taxable and losses sustained are deductible.

Art. 62. Basis for determining gain or loss from sale. For the purpose of ascertaining the gain or loss from the sale or exchange of such property, the basis is the cost or depreciated value of such property, or, in the case of property properly includible in inventory, its latest inventory value, unless there is another and different accurately determinable basis. In the case of property acquired before January 1, 1934, the basis will be the cost of such property, less depreciation actually sustained up to January 1, 1934, or its fair market value, at that date, whichever is greater. If acquired on or after January 1, 1934, the basis will be the cost of the property, the basis being decreased in either case by depreciation sustained up to the date of sale or exchange, plus the depreciated value of any additions or betterments to the property.

Art. 63. Where federal regulations may be followed. In cases of sale or exchange of property under conditions not covered in these regulations, federal regulations may be followed, in so far as they are not in conflict with Iowa law.

RENTS AND ROYALTIES

Art. 64. Rent from real estate or tangible personal property.

1. Rent received by a resident of this state from real estate or tangible personal property, including rents received from the United States or from any state or political subdivision thereof, must be included in the gross income of its recipient, regardless that such real or personal property is located without the state, (except in cases subject to the provisions of Art. 104). Rentals are includible in gross income when they accrue or when actually or constructively received by the taxpayer.

2. A lessor receives taxable income (a) when on the cancellation of a lease, by forfeiture or otherwise, he retains a deposit made by the lessee to guarantee its performance under the lease, or (b) when he receives from the lessee a payment in consideration of cancellation of the lease, such payment being considered rent or a substitute for rent, taxable in full as ordinary income. A payment received by a lessee for cancellation of a lease constitutes taxable income.

3. Advance rental, bonus, or royalty received upon the execution of a lease, or at any other time, without restriction as to its disposition, use, or enjoyment, is taxable in full in the year received, regardless of the accounting method used by the recipient taxpayer.

4. Rents received in crop shares shall be returned as of the year in which the crop shares are reduced to money or the equivalent of money, unless the return is on an accrual basis. Crops received in lieu of cash rent shall be taxable at market value in the year of receipt. A tenant cannot deduct as rent the value of the crop share delivered to the landlord.

Art. 65. Rent of property with option to purchase.

1. Where real or personal property is leased at a monthly rental with a provision that the lessee may, at his option, purchase the property and apply the rents paid on the purchase price, until such option is exercised, the monthly payments are rent, deductible by the lessee and taxable to the lessor; for, until the option is exercised, the lessor has sole and exclusive ownership of the property, and there can be no assurance that the option will ever be exercised. While the rents paid may be applied to reduce the consideration paid for the property (now held with a view to subsequent sale), such payments may not be added to the sale price of the property in determining gain or loss from the sale.

2. Where property is leased for a term under a contract providing that when the rents for the term of the contract have been paid in full the property shall be conveyed to the lessee, the payments made by the lessee are held to be capital payments on the purchase price of the property and the amounts thereof are neither deductible nor taxable.

Art. 66. Royalties as taxable income. Royalties received from tangible or intangible property by Iowa resident taxpayers, from whatever source derived and in whatever form paid, constitute taxable income of such taxpayers. Similar income is taxable to nonresidents only when derived from sources within this state or from property having a business or taxable situs in this state.

Art. 67. 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.

Art. 68. Miscellaneous income.

1. Members of labor unions who receive benefits from the union while on strike realize taxable income in the amount of the benefits received.

2. All cash, trade and special discounts and allowances, including rebates, actually earned within the taxable year are taxable income. Estimated discounts and allowances, which may be set up on the books in anticipation, are not taxable until actually received.

3. Merchants who consume a portion of their stock of goods held for resale must report as income the value of the merchandise consumed.

4. Persons who receive a mileage allowance for travel, or a per diem allowance for expenses, should report the amount received as gross income and deduct therefrom the actual expenses incurred. See Art. 121-7.

5. Life insurance premiums paid by corporations, partnerships, or individuals for their officers, mem-

bers or employees, by whom the beneficiaries of the insurance are designated, constitutes taxable income of the ones for whom such premiums are paid. See Art. 127-3.

6. Amounts received under a use and occupancy or sprinkler leakage insurance policy are taxable income in the year to which the damage applies.

INVENTORIES

Art 69. Need of inventories. In order to reflect the net income correctly, inventories at the beginning and end of each taxable year are necessary in every case in which the production, purchase, or sale of merchandise is an income-producing factor. The inventory should include all finished or partly finished goods and, in the case of raw materials and supplies, only those which have been acquired for sale or which will physically become a part of merchandise intended for sale. Only merchandise, title to which is vested in the taxpayer, should be included in the inventory. Accordingly, the seller should include in his inventory goods under contract for sale, and goods out upon consignment or approval; but should exclude from inventory goods sold, title to which has passed to the purchaser. A purchaser should include in inventory merchandise purchased, title to which has passed to him, although such merchandise is in transit or for other reasons has not been reduced to physical possession, but should not include goods ordered for future delivery, transfer of title to which has not yet been effected.

Art. 70. Valuation of inventories.

1. There are two tests to which each inventory must conform:

(a) It must conform as nearly as may be to the best accounting practice in the trade or business, and

(b) It must clearly reflect the income.

2. It follows, therefore, that inventory rules cannot be uniform but must give effect to trade customs which come within the scope of the best accounting practice in the particular trade or business. In order clearly to reflect income, the inventory practice of a taxpayer should be consistent from year to year, and greater weight is to be given to consistency than to any particular method of inventorying or basis of valuation, so long as the method or basis used is substantially in accord with these regulations. An inventory that can be used under the best accounting practice in a balance sheet showing the financial position of the taxpayer can, as a general rule, be regarded as clearly reflecting his income.

3. The bases of valuation most commonly used by business concerns are (a) cost, and (b) cost or market, whichever is lower. Any goods in an inventory, which are unsalable at normal prices or unusable in the normal way because of damage, imperfections, shop wear, changes of style, odd or broken lots, or other similar causes, including secondhand goods taken in exchange, should be valued at bona fide selling prices less cost of selling, whether basis (a) or (b) is used; or if such goods consist of raw materials or partly finished goods held for use or consumption, they shall be valued upon a reasonable basis, taking into consideration the usability and the condition of the goods, but in no case shall such value be less than the scrap value. Bona fide selling price means actual offering of goods during a period ending not later than thirty days after the inventory date. The burden of proof will rest upon the taxpayer to show that such exceptional goods as are valued upon such selling basis come within the classifications indicated above, and he shall maintain such records of the disposition of the goods as will enable a verification of the inventory to be made.

4. In respect of normal goods, whichever basis is adopted must be applied with reasonable consistency to the entire inventory. Taxpayers are given an option to adopt the basis of either (a) cost, or (b) cost or market, whichever is lower. The basis properly adopted is controlling, and a change can be made only after permission is secured from the commission. Application for permission to change the basis of valuing inventories shall be made in writing and filed with the commission. Goods taken in the inventory which have been so intermingled that they cannot be identified with specific invoices will be deemed to be the goods most recently purchased or produced, and the cost thereof will be the actual cost of the goods purchased or produced during the period in which the quantity of goods in the inventory has been acquired.

Inventories should be recorded in a legible manner, properly computed and summarized, and should be preserved as a part of the accounting records of the taxpayer. The inventories of taxpayers on whatever basis taken will be subject to investigation by the commission, and the taxpayer must satisfy the commission as to the correctness of the prices adopted.

Art. 71. Inventories at cost or market, whichever is lower.

1. Under ordinary circumstances and for normal goods in an inventory, "market" means the current bid price prevailing at the date of the inventory for the particular merchandise in the volume in which usually purchased by the taxpayer, and is applicable in the cases—

(a) Of goods purchased and on hand, and

(b) Of basic elements of cost (materials, labor, and burden) in goods in process of manufacture and in finished goods on hand, exclusive, however, of goods on hand or in process of manufacture for delivery upon firm sales contracts, (i.e., those not legally subject to cancellation by either party) at fixed prices entered into before the date of the inventory, which goods must be inventoried at cost.

2. Where no open market exists or which quotations are nominal, due to stagnant market conditions, the taxpayer must use such evidence of a fair market price at the date or dates nearest the inventory as may be available, such as specific purchases or sales by the taxpayer or others in reasonable volume and made in good faith, or compensation paid for cancellations of contracts for purchase commitments. Where the taxpayer in the regular course of business has offered for sale such merchandise at prices lower than the current price as above defined, the inventory may be valued at such prices less proper allowance for selling expense, and the correctness of such prices will be determined by reference to the actual sales of the taxpayer for a reasonable period before and after the date of the

inventory. Prices which vary materially from the actual prices so ascertained will not be accepted as reflecting the market.

3. Where the inventory is valued upon the basis of cost or market, whichever is lower, the market value of each article on hand at the inventory date shall be compared with the cost of the article, and the lower of such values shall be taken as the inventory value of the article.

Art. 72. Inventories by dealers in securities. A dealer in securities who in his books of account regularly inventories unsold securities on hand either—

(a) At cost;

(b) At cost or market, whichever is lower, or

(c) At market value,

may make his return upon the basis upon which his accounts are kept, provided that a description of the method employed shall be included in or attached to the return; that all securities must be inventoried by the same method; and that such method must be adhered to in subsequent years, unless another method is authorized by the commission pursuant to a written application therefor. A dealer in securities, in whose books of account separate computations of the gain or loss from the sale of the various lots of securities sold are made on the basis of the cost of each lot, shall be regarded, for the purposes of this article, as regularly inventorying his securities at cost.

Art. 73. Dealer in securities defined.

1. For the purpose of the preceding article, a dealer in securities is an individual, partnership or corporation, with an established place of business, regularly engaged in the purchase of securities and their resale to customers.

2. If such business is simply a branch of the activities carried on by such person, the securities inventoried may include only those held for the purpose of resale and not for investment. Taxpayers who buy and sell or hold securities for investment or speculation, irrespective of whether such buying or selling constitutes the carrying on of a trade or business, and officers of corporations and members of partnerships who in their individual capacities buy and sell securities, are not dealers in securities within the meaning of this rule.

A dealer in securities may deduct as business expense commissions paid in purchase or sale of securities.

Art. 74. Inventories at cost. The word "cost" as here used means:

1. In the case of merchandise on hand at the beginning of the taxable year, the inventory price of such goods.

2. In the case of merchandise purchased since the beginning of the taxable year, the invoice price less trade or other discounts, except strictly cash discounts approximating a fair interest rate, which may be deducted or not at the option of the taxpayer, provided a consistent course is followed.

3. In the case of merchandise produced by the taxpayer since the beginning of the taxable year, (a) the cost of raw materials and supplies entering into or consumed in connection with the product, (b) expenditures for direct labor, (c) indirect expenses incident to and necessary for the production of the particular article, including in such indirect expenses a reasonable proportion of management expenses, but not including any cost of selling or return on capital, whether by way of interest or profit.

4. In any industry, in which the usual rules for computation of cost of production are inapplicable, costs may be approximated upon such basis as may be reasonable and in conformity with established trade practice in the particular industry. Among such cases are (a) farmers and raisers of livestock, (b) miners and manufacturers who by a single process or uniform series of processes derive a product of two or more kinds, sizes, or grades, the unit cost of which is substantially alike, and (c) retail merchants who use what is known as the "retail method" in ascertaining approximate cost.

Art. 75. Inventories of miners and manufacturers. A taxpayer engaged in mining or manufacturing who, by a single process or uniform series of processes, derives a product of two or more kinds, sizes, or grades, the unit cost of which is substantially alike, and who in conformity to a recognized trade practice allocates an amount of cost to each kind, size, or grade or product, which in the aggregate will absorb the total cost of production, may, with the consent of the commission, use such allocated cost as a basis for pricing inventories, provided such allocation bears a reasonable relation to the respective selling values of the different kinds of product.

RETURNS OF FARMERS AND LIVESTOCK RAISERS

Art. 76. Depreciation allowed to farmers.

1. Depreciation is an allowable deduction on all farm buildings except the residence occupied by the owner, and on all farm machinery and equipment (except household equipment and automobiles or other conveyances for personal use), fences, and tiling ditches or drains on the farm. Livestock purchased and held for breeding, dairy or work purposes cannot be depreciated.

2. Where depreciation at a 10% rate has been taken on property of any kind owned by the taxpayer for a ten-year period, no further depreciation will be allowable, for the reason that such property has been entirely depreciated. If, however, the taxpayer maintains records showing as to each depreciable item the date of its purchase and its cost, depreciation will still be allowable on any of such items for a full ten-year period.

Art. 77. Definition of "farm". As used herein the term "farm" embraces the farm in the ordinary accepted sense and includes stock, dairy, poultry, fruit and truck farms; also plantations, ranches and all land used for farming operations. A person who operates a farm for recreation or pleasure, without regard to profit therefrom, is not regarded as a farmer. For an occupation to be considered a "business" authorizing deduction of loss from taxable income, it must be pursued for livelihood or profit; and where a resident of a city, engaged there in activities which consume most if not all of his time, operates a farm year after year at a heavy loss, and apparently without regard to producing income therefrom, he is not considered engaged in the busi-

ness of farming, and losses from such operations are not allowable deductions.

Art. 78. Basis of returns.

1. Farmers usually report on the basis of cash receipts and disbursements, but it is permissible for them to report on the accrual (inventory) basis, provided permission is granted by the commission to do so. Farmers who have, in the past, followed this basis consistently in reporting federal income tax, may report under this act in the same manner; but persons who have not in year prior to 1934 reported on the accrual basis, who keep no systematic books of account and have taken no inventory as of January 1, 1934, or for the previous year, will not be permitted to file on this basis.

2. While the regulations provide that farmers and livestock raisers may render their returns upon the inventory basis, it is not contemplated that such basis be used unless adequate records are maintained. If, in any case, therefore, sufficient records have not been kept to enable a proper classification to be made of the livestock on hand at the close of the taxable year, as to grades and market value, the income should be computed on the basis of cash receipts and disbursements. The proper basis to be used in any case depends upon the facts in the particular case.

Art. 79. Gross income of farmers.

1. A farmer reporting on the basis of cash receipts and disbursements (in which no inventory to determine profits is used) shall include in his gross income for the taxable year (1) the amount of cash or the value of merchandise or other property received during the taxable year from the sale of livestock or produce raised during the taxable year or prior years; (2) the profits from the sale of livestock or other items which were purchased or were owned on January 1, 1934, and (3) the gross income from all other sources, including amounts received from the United States under crop reduction, soil conservation, or similar government contracts. He may if he so elects include in his gross income the proceeds of loans received by him during the taxable year from the commodity credit corporation. See Arts. 85-86.

The profit from the sale of livestock or other non-capital items, which were purchased, is to be ascertained by deducting the cost from the sale price in the year in which the sale occurs.

2. In the case of a farmer reporting on an accrual basis, (in which an inventory is used to determine profits), his gross profits are ascertained by adding to the inventory value of livestock and products on hand at the end of the year, the amount received from the sale of livestock and products and miscellaneous receipts for the hire of teams, machinery and the like, during the year, and deducting from this sum the inventory value of livestock and products on hand at the beginning of the year, plus the cost of livestock and products purchased during the year. In such cases all livestock raised or purchased (including work, dairy and breeding animals) shall be included in the inventory at their proper valuation determined in accordance with the methods authorized and adopted for the purpose. In the case of the sale or loss of any livestock included in an inventory, their cost must not be taken as an additional deduction in the income tax return, as such deduction will be reflected in the inventory.

3. Profit realized from the sale of equipment or implements need not be included in gross income, nor will loss from such sales be allowed as deductions.

4. Where farm produce is exchanged for groceries or other merchandise, the market value of the property received in exchange must be included in gross income.

5. Proceeds of insurance on growing crops are includible in gross income to the extent of the amount received in cash or its equivalent on account of the injury or destruction of the crop, as all expenses incurred in connection with growing the crop have been allowed or are allowable as deductions from gross income.

Art. 80. Payments on federal crop control or soil conservation contracts. The income or profits of individuals arising from what are known as crop control or soil conservation contracts, crop insurance or similar contracts made with the federal government, is subject to the state income tax. The salaries of officers and employees, including clerical help, of county or district organizations or associations for the administration or management of the office and other duties in connection with such contracts, are taxable income. Such organizations or associations are not required to make income tax returns, but must make returns of information as required by section 422.15, Code, 1946, 1950 (Art. 229).

Art. 81. Deductions from gross income. In computing net income all ordinary and necessary expenses paid in operating the farm may be deducted, including a reasonable allowance for depreciation of farm improvements and equipment, (but not including a dwelling occupied by the owner). The expense of an automobile kept and used for business purposes, together with depreciation of the same, may be deducted. If the automobile is used but a part of the time for business purposes, a proportionate share of the expense of its upkeep and depreciation may be deducted. The cost of farm buildings and farm equipment represents capital investment and is not deductible, but such cost or other basis is recoverable through the annual allowance for depreciation.

The cost of repairs to farm fences is not a deductible item, as the depreciation allowance on fences for an unlimited period is considered adequate to cover a reasonable allowance for depreciation and the cost of average yearly repairs.

Art. 82. Expenses of farmers. One who operates a farm for livelihood or profit is entitled to deduct from gross income all ordinary and necessary expenses paid (or incurred where report is on an accrual basis) in carrying on the business of farming, including a reasonable deduction for depreciation, as prescribed in Art. 76. The cost of ordinary tools of short life or small cost, such as hand tools, including shovels, rakes, etc., may be deducted. The cost of feeding and raising livestock may be treated as an expense deduction, in so far as such cost represents actual outlay, but not including the value of farm produce grown upon the farm or the labor of the taxpayer. Where a farmer is engaged in

producing crops which take more than a year from the time of planting to the process of gathering and disposal, expenses deducted may be determined upon the crop basis, and such deductions must be taken in the year in which the gross income from the crop has been realized, unless the return is filed on an accrual basis. The cost of farm machinery equipment and farm buildings represents a capital investment and is not an allowable deduction as an item of expense. Amounts expended in the development of farms, orchards and ranches prior to the time when the productive state is reached are regarded as investments of capital. The purchase price of an automobile, even when wholly used in carrying on farming operations, is not deductible, but it is regarded as an investment of capital. The cost of gasoline, repairs and upkeep of an automobile if used wholly in the business of farming is deductible as an expense. If used partly for business purposes and partly for the pleasure or convenience of the taxpayer or his family, such cost may be apportioned according to the extent of the use for business and pleasure or convenience, and only the proportion of such cost justly attributable to business purposes is deductible as a necessary expense. The cost of moving farm property and equipment (but not including household or personal effects) to a new location is a deductible business expense.

For "Depreciation allowed to farmers" see Art. 76.

Art. 83. Inventories of farmers and livestock raisers. Livestock raisers and other farmers, upon receiving permission from the commission, may change the basis of their returns from that of receipts and disbursements to that of an inventory (accrual) basis provided adjustments are made in accordance with one of the two methods outlined in (1) and (2) below. It is optional with the taxpayer which method is used, but, having elected one method, the option so exercised will be binding upon the taxpayer for the year for which the option is exercised and for subsequent years unless another method be authorized by the commission.

(1) Opening and closing inventories shall be used for the year in which the change is made. There should be included in the opening inventory all farm products (including livestock) purchased or raised which were on hand at the date of the inventory, and there must be submitted with the return for the current taxable year an adjustment sheet for the preceding taxable year based on the inventory method, upon the amount of which adjustment the tax shall be assessed and paid (if any be due) at the rate of tax in effect for that year. Ordinarily an adjustment sheet for the preceding year will be sufficient, but if, in the opinion of the commission, such adjustment does not clearly reflect income, adjustments for earlier years may be accepted or required.

(2) No adjustment sheets will be required, but the net income for the taxable year in which the change is made must be computed without deducting from the sum of the closing inventory and the sales and other receipts, the inventory of livestock, crops, and products at the beginning of the year, provided, however:

(a) If any livestock, grain or other property on hand at the beginning of the taxable year had been purchased and the cost thereof not charged to expense, only the difference between the cost and the selling price should be reported as income for the year in which sold;

(b) But if the cost of such property had been charged to expense for a previous year, the entire amount received must be reported as income for the year in which sold. (Rule adopted May 22, 1944.)

3. The closing inventory and subsequent inventories will be priced at the prevailing market quotations, or when it is difficult to ascertain the actual cost of the property, valuations may be based on the "farm-price" method, which permits valuation of inventories at market price less cost of marketing. If the use of the "farm-price" for any taxable year involves a change in method from that employed in prior years, permission for its use shall be obtained from the commission, and the opening inventory for the taxable year in which the change is made shall be brought in at the same value as the closing inventory for the preceding taxable year. Inventories shall not include farm machinery and equipment or other property which, when sold, will not be productive of taxable income.

4. Where returns have been made in which taxable net income has been computed upon incomplete inventories, the abnormality should be corrected by submitting, with the return for the current taxable year, a statement for the preceding year in which such adjustments shall be made as are necessary to bring the closing inventory for the preceding year into agreement with the opening complete inventory for the current taxable year. If necessary to clearly reflect income, similar adjustments may be made as at the beginning of the preceding year or years, and the tax, if any be due, shall be assessed and paid at the rate of tax in effect for such year or years.

Art. 84. Losses of farmers. Not all losses incurred in the operation of farms are deductible from gross income. If farm products are held for favorable markets, no deduction on account of shrinkage in weight or physical value by reason of deterioration in storage will be allowed, except as such shrinkage may be reflected in an inventory used to determine profits. The total loss by frost, storm, flood or fire of a prospective crop, is not a deductible loss in computing net income. A farmer engaged in raising and selling livestock is not entitled to claim as a loss the value of animals that perish from among those that were raised on the farm, except as such loss is reflected in an inventory if used. If livestock has been purchased and afterwards dies from exposure, disease, or injury, or is killed by order of the authorities of the state or the United States, any resulting loss may be deducted from gross income. In like manner a loss sustained by reason of the destruction of other property by order of such authorities is an allowable deduction; but if reimbursement is made in whole or in part on account of animals killed or property destroyed, the amount received shall be reported as income for the year in which reimbursement is made. The cost of any feed pasturage, or care, which has been deducted as an expense of operation, shall not be included as part of the cost of the animals for the purpose of determining the amount of deductible loss. If gross

income is ascertained by inventories, no deduction can be made for livestock or products lost during the year, whether purchased for resale or produced on the farm, as such losses will be reflected in the inventory.

Art. 85. Section 422.8. [Sub. 5 to 11.] Gross income defined.

Art. 86. Taxation of proceeds of Commodity Credit Corporation loans.

1. A taxpayer who receives a loan from the commodity credit corporation may, at his election, include the amount of such loan in his gross income for the taxable year in which the loan is received. If a taxpayer makes such an election, then for subsequent taxable years he shall include in his gross income all amounts received during such years as loans from the commodity credit corporation, unless he secures the permission of the commission to change to a different method of reporting such income.

2. In the event of subsequent sale or other disposition of the commodity pledged as security for such loan, no part of the amount realized shall be recognized as taxable income, except to the extent such amount received exceeds the amount of the loan advanced to the taxpayer and included by him in his gross income.

EXCLUSIONS FROM GROSS INCOME

Art. 87. Exclusions from gross income. While the income tax law specifically exempts certain items from gross income, such items should be included by the taxpayer in his gross income (with the exception of pensions received from the United States by veterans thereof), and a corresponding deduction taken under "other deductions" with detailed explanation of reason for claiming such deduction.

Art. 88. Section 422.8. Gross income—exclusions.

Art. 89. Gain and profits arising from sale or exchange of capital assets. In the above paragraph the term "real or personal property" refers solely to capital assets of the taxpayer, which is presumed to mean property held by the taxpayer for two years or more (whether or not connected with his trade or business); but does not include stock in trade of the taxpayer, or other property which would ordinarily be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer with a view to subsequent sale. A claim that property is or is not held with a view to subsequent sale must be supported by conclusive evidence, in the absence of which such claim will not be allowed.

Art. 90. Section 422.8. [Sub. 2, b(1)] Gross income—exclusions.

Art. 91. Proceeds of life insurance.

1. Upon the death of an insured person, the proceeds of his life insurance policies, whether paid to his estate or to his individual beneficiaries, directly or in trust, are excluded from gross income. During his life only so much of the amount received by one insured under a life, endowment or annuity contract as represents a return of the aggregate premiums or consideration paid by him is excluded from gross income.

2. The proceeds of life insurance policies, paid by reason of the death of the insured, to his estate or to any beneficiary (individual or partnership, but not a transferee for a valuable consideration), directly or in trust, are excluded from the gross income of the beneficiary. It is immaterial whether the proceeds are received in a single sum or in installments. If, however, such proceeds are held by the insurer, under an agreement to pay interest thereon, the interest payments must be included in gross income. (For annuities, see Art. 93.)

3. Amounts received as a return of premiums paid under life insurance, endowment, or annuity contracts, and the so-called "dividend" of a mutual insurance company which may be credited against the current premium, are not subject to tax.

Art. 92. Section 422.8. [Sub. 2, b(2)] Gross income—exclusions.

Art. 93. Annuities.

1. Annuities, in general, are taxable to the recipient. An annuity under a life insurance, endowment or annuity contract is not taxable until the amount received exceeds premiums or consideration paid under the annuity contract.

2. When the annuity contract provides for the separation of the periodic payments into principal and interest, the payments of interest are taxable when received. In other forms of annuities, the taxability of the income therefrom varies according to the terms of the annuity contracts. In the case of an annuity charged upon devised land, all amounts received constitute income taxable to the annuitant. Where an annuity is paid from a trust fund created for that purpose, the entire income therefrom is taxable to the annuitant. Where an annuity is paid as a return of either property or money, no taxable income accrues to the annuitant until the aggregate amount received exceeds the cost of the annuity contract. Annuities paid from the corpus of an estate are not taxable, but if paid in part from income and in part from the corpus, that portion paid from the income will be taxable. Where a will provides for the purchase of an annuity to be paid certain heirs during their lifetime, the principal sum with accumulations to be paid at their death to a residuary legatee, the income from the trust will be taxable to the beneficiaries, and the amount paid the residuary legatee will be exempt.

3. Income from an annuity is taxable to a nonresident only to the extent to which the same shall be a part of the income from business, trade, profession or occupation carried on in this state and subject to taxation under the statute.

4. Where annuities were acquired from charitable institutions for an amount greater than needed to be paid to insurance companies, the transaction is of a dual nature, and consists of a gift and a purchase. The basis of the annuity for income tax purposes is the equivalent sum ordinarily charged by insurance companies, based on mortality tables.

5. Where the taxpayer, in consideration of the payment to him of a lump sum, agrees to pay A and his wife a monthly payment for life, should both A and his wife die before the taxpayer has repaid

the principal, the excess of the principal over the sum of the amounts already paid to them will represent income to the taxpayer for the year in which liability for the future payments ceases.

6. Where an annuity is paid for with property, the taxable basis will be the value of the annuity, rather than the value of the property.

7. Where a person purchases property in consideration of a promise to pay an annuity, the payments will constitute capital expenditures.

8. Annuities paid by religious, charitable, and educational corporations under an annuity contract are, in general, subject to tax to the same extent as annuities from other sources paid under similar contracts. See Art. 272.

Art. 93-A. Proceeds of insurance or endowment contracts.

1. Where the proceeds of an endowment contract are received by the insured while living, the taxable income therefrom shall be determined by adding to the face value of the contract the dividends received on that contract since January 1, 1934, and from the sum of these two figures is to be deducted the sum of the premiums paid since January 1, 1934, and the cash value as of that date; the remainder is to be reported in gross income.

2. In the case of an endowment policy settlement on the basis of periodic installment payments, pursuant to the insured's election made during the life of the contract or by virtue of policy provisions, such payments are to be treated as annuity payments and not subject to Iowa income tax until their sum equals the amount of the premiums or other considerations paid by the insured.

Art. 94. Sec. 422.8. [Sub. 2, c] Gross income — exclusions.

Art. 95. Property transmitted at death. In the case of personal property of a deceased person that at the time of his death is acquired by his estate, or which is taken in kind by his spouse, heirs or legatees, any appraisal thereof made for the purpose of the state inheritance tax, shall be presumed to be the fair market value of such property in determining the exemption from the state income tax, and where no appraisal is made by the inheritance tax appraisers then the estimated value of such personal property as reported for the purpose of the state inheritance tax shall be presumed to be the fair market value.

In any case where there is no administration of the estate of a deceased person who at the time of his death owned personal property which is taken in kind by his spouse or heirs, and no report of its value is required for the purpose of the state inheritance tax, then any values used for such property for state income tax purposes must be explained in detail in a schedule to be attached to the income tax return on which the sale of such property is reported.

Art. 96. Gifts and bequests.

1. A gift is a valid transfer of property from one to another without consideration or compensation therefor. Property received as a gift, or received under a will or under statutes of descent and distribution, is exempt, although income derived therefrom is not. An amount of principal paid under a marriage settlement is a gift. Alimony and allowances based on separation agreements (other than a specific trust) are neither taxable nor deductible.

2. A bequest to an executor in lieu of commissions is taxable income to him, whether the bequest be paid from the corpus or from the income of the estate.

Art. 97. Property acquired by gift after December 31, 1933. In the case of property acquired by gift after December 31, 1933, the basis is the same as it would be in the hands of the donor or the last preceding owner by whom it was not acquired by gift. In the case of property transferred in trust, the basis will be the same as it would be in the hands of the grantor or the last preceding owner by whom it was not acquired by gift or transfer in trust. If, in either case, the donee is unable to supply the data required by the commission, the commission will establish the fair value of the property in accordance with such evidence as may be available.

Art. 98. Sec. 422.8. [Sub. 2, d] Gross income— exclusions.

Art. 99. Compensation while on active duty taxable. When a person retired from the military or naval forces of the United States is recalled for active duty, he is entitled to full pay or allowances of the grade or rank in which he is serving on such active duty, and the amount which he was entitled to receive during his retirement status is merged in his active duty pay, and consequently loses its exempt status, and no portion of the pay received while on such active duty falls within the exclusion from gross income above provided.

Art. 100. Sec. 422.8. [Sub. 2, e] Gross income— exclusions.

Art. 101. Applicable only to insurance—exemption limited by medical expense. The above subsection [2, e] relates only to amounts received under insurance contracts or in pursuance of the provisions of the workmen's compensation law. Payments of compensation to an employee while incapacitated by sickness or injury are in the nature of compensation, and as such shall be included in the gross income of the recipient thereof. The exemption is allowable only to the extent that the amount received is in excess of the taxpayer's deduction for medical expenses.

Where a deduction for medical expenses is taken in any taxable year, and reimbursement from insurance, or otherwise, is received in a subsequent taxable year, the reimbursement so received must be included in the gross income of the taxpayer for the taxable year in which it is received, to the extent of (but not in excess of) deductions allowed for any prior taxable year for medical expenses.

Art. 102. Sec. 422.8. [Sub. 2, f] Gross income— exclusions.

Art. 103. Stock dividends received. 1. The term "stock dividend" means new stock issued by a corporation from capitalized surplus to all of its stockholders in proportion to their respective holdings, whether or not in the same class of stock as

that held by the stockholder, and does not refer to cash distribution made from its earnings and profits.

2. If within one year after the distribution of a stock dividend the corporation proceeds to cancel or redeem the stock, the commission holds that such distribution is not a bona fide stock dividend and the amount so distributed in cancellation or redemption of the stock will constitute a taxable dividend.

3. Where there is an option on the part of the stockholders of a corporation to demand cash or accept stock as a dividend, such dividend is regarded as a cash dividend. The stockholders who accept stock are deemed to have received a cash dividend reinvested in stock.

Art. 104. Sec. 422.8. [Sub. 2, g] Gross income—exclusions.

Art. 105. Limitation of exemption.

1. The above subsection "g" 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.

If that business for any taxable year resulted in a loss, such loss cannot be taken as a deduction from gross income reported to this division.

2. 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.

3. 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.

4. Salaries, interest, and other types of income are not exempt from taxation for the reason that they are paid by a person or corporation doing business outside the state.

Art. 105-A. Section 422.8. [51GA, ch 43, section 1] Gross income—exclusions.

Art. 106. Exempt dividends and interest. 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. Such federal agencies and instrumentalities include:

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 Co-operatives
Reconstruction Finance Corporation
United States Housing Authority
United States Maritime Commission
War Finance Corporation
Federal Housing Administration
National Mortgage Associations

Interest or dividends 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

ALLOWABLE DEDUCTIONS

As voiced by the Supreme Court of the United States:

"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."

Art. 107. Sec. 422.9. [Sub. 1] Allowable deductions from gross income.

Art. 108. Business expenses. Business expenses deductible from gross income include the ordinary and necessary expense directly connected with or pertaining to the taxpayer's trade or business. The cost of goods purchased for resale, with proper adjustments for opening and closing inventories, is deductible from gross sales in computing gross income. Among the items included in business expenses are management expenses, salaries, commissions, discounts paid, labor, supplies, incidental repairs, operating expenses of motor vehicles used in the trade or business, traveling expenses while away from home solely in pursuit of trade or business, advertising and other selling expenses, together with insurance premiums against fire, storm, theft, accident, or other similar losses in the case of a business, and rental for the use of business property. Expense of preparing income tax returns is deductible.

Art. 109. When charges are deductible.

1. Each year's return, both as to gross income and deductions therefrom should be complete in itself, and taxpayers are expected to make every reasonable effort to ascertain the facts necessary to make a correct return. The expenses, liabilities or deficit of one year cannot be used to reduce the net income of a subsequent year. A taxpayer making a return on an accrual basis has the right to deduct all

authorized allowances, whether paid in cash or set up as a liability, and it follows that if he does not within any year pay or accrue certain of his expenses, losses, interest, taxes, or other charges, he cannot deduct from the income of any subsequent year any amounts then paid in liquidation of a prior year's liabilities. He cannot accrue and deduct contingent liabilities the amounts of which are not accurately determinable. A taxpayer reporting on a cash basis may only deduct in a return for any taxable year, the charges actually paid within that year.

2. Any amount paid, pursuant to a judgment or otherwise, on account of damages for personal injuries arising out of a business carried on by a taxpayer, or on account of patent infringement or otherwise in connection with the business of the taxpayer, is deductible from gross income only when the claim is put in judgment or paid, less any amount of such damages as may have been compensated for by insurance or otherwise. Damages resulting from any action not directly connected with the trade or business of the taxpayer are not allowable deductions from gross income. If subsequent to its occurrence, a taxpayer first ascertains the amount of a loss sustained during a prior taxable year, which has not been deducted from gross income, he may file an amended return and claim for refund, provided such claim is not barred by limitation.

Art. 110. Compensation paid.

1. Among the ordinary and necessary business expenses paid or incurred in carrying on any trade or business may be included a reasonable allowance for salaries and other compensation for personal services actually rendered. The test of deductibility in the case of payments of compensation is whether they are reasonable and are in fact payments purely for services rendered.

2. Any amount paid in the form of compensation, but not in fact as the purchase price of services, is not deductible. An ostensible salary may be in part payment for property. For example, an owner may sell a business to another, the seller agreeing to continue in the service of the purchaser. In such case, it may be found that the salary of the seller is not merely for services, but in part constitutes payment for the transfer of the business.

3. Allowances for compensation must be reasonable. It is, in general, proper to assume that reasonable and true compensation in any case is only such amount as would ordinarily be paid for like services by a like enterprise in like circumstances. Salaries or other compensation which are not reasonable in amount will not be deductible, but will nevertheless be taxable to the recipient thereof.

4. Where the wife or other member of the family of the owner of a business receives compensation from such business for services rendered, such payments are sometimes made for the purpose of reducing the taxpayer's tax liability. In those cases, if such employees devote less time to the business than other employees or receive compensation in excess of that customarily paid others in similar employment, the deduction for salaries paid such employees should be adjusted accordingly.

5. The father is legally entitled to the services of his unemancipated minor children; and allowances which he gives them, whether in consideration of services, or otherwise, are not allowable deductions.

6. Salaries, wages, fees, and other compensation paid to officers and employees domiciled without Iowa are deductible from gross income in the same manner as similar compensation paid residents of the state, but such payments to nonresidents need not be reported on form NR-5 and NR-5A except to the extent that compensation is paid for services rendered in this state, or in connection with the management or conduct of a business within this state.

7. Salaries paid employees who are absent in the military or naval forces of the United States are deductible.

8. No claim for deduction of compensation paid will be allowable unless the amount thereof is reported on form IT-5 and IT-5A, or form NR-5 and NR-5A, as required by the act. See Art. 229.

Art. 110-A. Expenses related to compensation. Certain expenses necessary to the earning of compensation, for which taxpayers are not reimbursed, are allowable deductions from gross income. Among such deductible expenses are:

Advertising for employment
Automobile expense
Entertainment of customers
Equipment of firemen and policemen, not reimbursed
Fees paid to employment agencies
Small tools, with life of one year or less, cost of
Social security payments
Surety bonds, cost of

Art. 111. Compensation paid in other than cash. If services are paid for with something other than cash, the fair market value of the thing given in payment is the amount to be deducted by the employer. If the services were rendered at a stipulated price, in the absence of evidence to the contrary, such price will be presumed to be the fair market value of the compensation given. If a corporation transfers to its employees its own stock as compensation for services rendered by the employee, the amount of such compensation to be deducted by the employer is the fair market value of the stock at the time of the transfer. See Art. 30.

Art. 112. Payments by note. The amount of a note given by a taxpayer on the cash basis in payment of compensation or other deductible expense, is not deductible in the year in which the note is given, but in the year in which the note is paid, as until then there will be no cash disbursement. Where the taxpayer is on the accrual basis, the amount represented by a note under the same condition will be deductible, as accrued expense.

Art. 113. Bonuses to employees.

1. Bonuses to employees will constitute allowable deductions from gross income when such payments are made in good faith, and as additional compensation for services actually rendered by the employees, provided such payments, when added to the stipulated salaries, do not exceed a reasonable compensation for services rendered. Donations made to employees and others which do not have in them the element of compensation for services are considered gratuities and are not deductible from gross income.

2. Bonuses paid by a corporation to its "most deserving employees" is taxable income to them, even though not deducted from income by the payor. A bonus paid to an employee after January 1, 1934, for services rendered prior to that date, there being no contract calling for such payment, is taxable income for the year in which received.

3. Christmas bonuses, if considered in the nature of additional compensation, are proper deductions from gross income if included on form IT-5 as a part of the compensation paid.

Art. 114. Pensions paid. Pensions paid to retired officers or employees or to their families or dependents, are deductible as business expenses if made pursuant to a pension agreement of fixed policy, to the extent that payments are made from funds contributed by the employer. Payments required to be made as compensation for injuries are deductible from gross income where connected with trade or business of the payor. When the salary of an officer or employee is paid for a limited period after his death to his widow or heirs, in recognition of services rendered by the deceased, such payment may be deducted and will constitute taxable income of the recipient thereof. As to payments to employees' pension trusts, see Art. 270.

Art. 115. Nondeductible compensation.

1. Payments of salaries, wages, or other compensation to officers or employees after their employment has ceased are not allowable deductions unless in pursuance of a pension agreement, since no services have been rendered in return for such payments.

2. The payment of additional salaries or bonuses voted after the close of a taxable year, for services rendered during such taxable year, are not deductible from the gross income of such year, unless made in accordance with the terms of a definite agreement previously entered into. Such payments will represent allowable deductions and taxable income in the year in which the payments are made. Wages, salaries or other compensation paid to household servants, personal chauffeurs, and similar employees are not deductible from gross income of the individual employing them, since they are not expenses incurred in the production of income.

3. Compensation paid a maid where husband and wife are both employed constitutes nondeductible personal expense.

4. The cost of meals and/or lodging furnished employees of restaurants, hotels, boarding houses, etc., does not constitute a deductible item for the reason that all expenses related to the same have already been allowed as deductions.

Art. 116. Rentals.

1. Rent paid for the use of real or personal business property is a business expense deductible from gross income. Where any such property is leased for a term for a specified sum, or where rent for more than one year is paid in advance, the lessee may not deduct the amount paid in the year of payment, but may only take as a deduction in each year's return an aliquot part of the amount paid. Taxes paid by a tenant to or for a landlord for business property are additional rent, and constitute a deductible item to the tenant and taxable income to the landlord, the amount of the tax being deductible by the latter. The cost of erecting buildings or permanent improvements on ground leased by a taxpayer is additional rental and is, therefore, a proper deduction from gross income, to be deducted over the life of the improvements or the lease, whichever is shorter, provided such buildings and improvements revert to the owner of the ground at the expiration of the lease. The lessee will not be permitted to deduct from gross income any depreciation with respect to such buildings, but the cost of incidental repairs necessary to keep them in an efficient condition for the purpose of their use may be deducted. If, however, the life of the improvements is less than the term of the lease, the depreciation may be taken by the lessee instead of treating the cost as rent. See Arts. 117 and 177.

2. Where a lease is not renewed but prior to its expiration is extended, the unextinguished portion of the lease cost (including expenses of acquiring it) must be spread over the remaining term of the leasehold plus the extension period. In a case where a lease has not been renewed or the facts show with reasonable certainty that the lease will not be renewed, a renewal period should be disregarded, and the cost or other basis of the lease should be spread over the years of the original term of the lease.

3. Commissions, bonuses and other expenses paid by a lessor or a lessee in obtaining a lease are not deductible as expense in the year in which they are paid, but constitute capital expenditures, to be amortized pro rata over the term of the lease.

Art 117. Improvements by lessees.

1. If buildings are erected or other improvements are made by a lessee, the lessor shall include in gross income as of the date he acquires possession or control of the real estate with such improvements thereon, at the termination of the lease by forfeiture or otherwise, an amount equal to the excess of the value as of such date of the real estate with such improvements thereon over the value as of such date of the real estate without such improvements.

2. If the taxpayer, for taxable years ended prior to January 1, 1941, reported income from certain improvements under one of the optional methods granted by any former income tax regulations, he may continue to return income with respect to such improvements as of the old basis, provided that he files with the commission, before the close of his first taxable year subject to this regulation, his election to have income for all subsequent years determined upon the basis heretofore employed and expressly waives any right which he might have had to claim or receive any refund credit, or other advantage which would result from the exclusion of such items from gross income for the years in which included.

Art. 118. Alterations and improvements by lessee. Where, under the terms of a lease, the lessee is required to make any desired alterations or improvements at his own expense, such improvements to revert to lessor at expiration of the lease or to be removed by the lessee at his own expense (the premises being restored to their original condition), the lessee may prorate the cost of the alterations and improvements over the life of the lease, and

claim a proportionate deduction each year. Expense of restoring the property to its original condition at the expiration of the lease, or a payment to be relieved of obligation to do so, will be an allowable deduction in the year in which the expense is incurred.

Art. 119. Legal expenses and fines. Legal expenses necessarily incurred in connection with the operation of a taxpayer's trade or business are proper deductions unless such business is operated in violation of law. Fines and legal expenses incurred in connection with illegal business or illegal transactions are not ordinary and necessary business expenses and therefore are not deductible.

Art. 119-A. Deductibility of payments in connection with price control violations. The following rules are applicable in cases of payments of refunds and penalties resulting from violations of the federal Price Control Act:

(1) Amounts paid in satisfaction of a judgment as a result of a suit brought by the Price Administrator (other than as the ultimate consumer or lessee) under section 205 (e) of the Emergency Price Control Act of 1942, or amounts paid by way of compromise or settlement of such suit, or a contemplated suit, are not deductible from gross income for Iowa income tax purposes.

(2) In those cases where the United States is the consumer or user, payment to the United States pursuant to judgment under section 205 (e) of the Act, is not deductible from gross income for Iowa income tax purposes.

(3) Amounts paid pursuant to judgments in favor of consumers or tenants (other than the United States) in consumer actions under section 205 (e) of the Act and amounts paid in compromise of pending or contemplated litigation in such cases, are deductible as ordinary and necessary business expenses, under section 422.9 (1), Code, 1946, 1950.

(4) "Voluntary payments" to the United States on account of price ceiling violations during the six months' period January 30, 1942, on which date the Emergency Price Control Act of 1942 was approved, to July 31, 1942, on which date section 205 (e) thereof became effective, are deductible under section 422.9 (1), Code, 1946, 1950.

Art. 120. Selling expenses. Salesmen's salaries, commissions, bonuses, prizes or other compensation are allowable deductions if reasonable in amount and paid for services actually rendered, and if such compensation is reported on form IT-5A, properly verified. Traveling expenses are proper deductions when substantiated by adequate vouchers. Expenses incident to the operation of automobiles and trucks owned by taxpayers for business purposes are proper deductions. Lump sum or mileage allowances to salesmen or other employees using their own automobiles for sales or business purposes are proper deductions only when reported on form IT-5A, properly verified.

Any such compensation paid to nonresidents, but earned within the state of Iowa, must be reported on forms NR-5 and NR-5A.

Art. 121. Traveling expenses.

1. Traveling expenses, as ordinarily understood, include transportation expense, meals and lodging and a reasonable allowance for entertainment of customers. If a trip is undertaken for other than business purposes, such transportation expenses are personal expenses and such meals and lodging are living expenses. If a trip is on business, the traveling expenses, including transportation, meals and lodging, become business instead of personal expenses. (a) If, then, an individual whose business requires him to travel receives a salary as full compensation for his services without reimbursement of traveling expenses, or is employed on a commission basis with no expense allowance, his traveling expenses, including necessary amounts expended for meals and lodging, are deductible from gross income. (b) If an individual receives a salary, and is also repaid his actual traveling expenses, no part of such repayment is returnable as income and no part of such expense is deductible from gross income. (c) If such an individual receives a salary and also an allowance for meals and lodging, as for example, a per diem allowance in lieu of subsistence, the amount of the allowance should be included in gross income and the expense of such meals and lodging may be deducted. (d) Any person who receives a mileage allowance for travel should return as income the amount of such allowance, and deduct the actual expense, which shall not be in excess of the mileage allowance of employees of this state, unless the taxpayer can verify and substantiate the deduction claimed.

2. A payment for the use of a sample room at a hotel for the display of goods is a business expense.

3. Claims for deductions referred to herein must be substantiated, when required by the commission, by records showing in detail the amount and nature of the expenses incurred.

4. Travel expenses incurred by a commuter, between his place of residence and his place of business or employment, as well as the cost of his meals at the latter place, are personal expenses and are not deductible. Nor is there any deduction allowable for the operating cost, including depreciation, of an automobile so used by an individual.

5. This rule applies in the case of an individual visiting his nearby rented property, a miner traveling to and from work, or a teacher traveling to and from her school; but where a teacher's employment requires visits to two or more schools each day, interschool travel expense is deductible, but travel from home to the first school visited and from the last school visited to home is personal expense.

6. No deduction for traveling expenses is allowable in the case of an individual living in one town who travels to and from business or employment in another locality, regardless of the distance traveled. This does not apply in cases where an individual lives in one town and is required to travel to and from his business or employment in another locality because living quarters are not available in the place of employment or business.

7. Employees who receive an allowance for certain expenses may deduct the amount of such allowance when it is included in compensation reported on return of information, but any expenditure in excess of such allowance will be unallowable as personal expense except where the taxpayer is able to verify his claim by suitable records.

8. The necessary expenses of railway trainmen (other than single men, see Art. 124) incident to their employment while away from their homes or other terminal points, are deductible from gross income, where the claim for such deduction is properly verified by book accounts or vouchers. This provision does not apply to living expenses at the initial terminal point or post of duty of an employee who is assigned and stationed for any considerable period at a place other than his home.

9. Any taxpayer claiming a deduction for traveling expenses must attach to his return a statement showing:

(a) The nature of the business;

(b) The number of days away from home during the taxable year on account of business;

(c) The total amount of expense for meals and lodging while on such business, and

(d) The total amount paid for railroad or bus fares or automobile expenses and the total number of miles traveled by each kind of transportation.

Form IT-13, for reporting traveling expenses, will be furnished, on application, by the Income Tax Division.

Art. 121-A. Entertainment expenses. Where a claim for deduction of so-called expense of entertainment of customers is shown to be an ordinary and necessary expense incurred in the pursuit of trade or business, it may, when properly substantiated by detailed records, be allowed as a deduction from gross income. In the absence of such records, where it is shown that some expense is allowable, a reasonable approximation of the amount may be allowable. But where the taxpayer's claim is based on a mere estimate unsupported by any satisfactory evidence, the deduction will not be allowed.

Art. 122. Expenses of state legislators.

1. Hotel expenses incurred by a member of the Iowa legislature while performing his legislative duties during the session of the state legislature are deductible from gross income, provided such expenses constitute additional expense to him, as where he continues to maintain his family at his home. But where he brings his family to the capital and maintains a family home there during the legislative session, expenses for living quarters and meals will constitute family or living expenses and will not be deductible. The above also applies to a member of Congress.

2. The mileage allowance received by him should be included in gross income, and the actual expenses incurred in travel to perform his legislative duties will be deductible. The expense of travel of a personal nature is not deductible. If he brings his wife or other members of his family with him, their expenses are not deductible.

Art. 123. Salesman who maintains no permanent home. A salesman who maintains no permanent home, but travels on a roving commission, with headquarters wherever he happens to be, is not entitled to deduct any expenses for meals, lodging, etc.

Art. 124. Traveling expenses of single individuals. Where a single individual maintains no home other than living quarters to which he may return at any time and which are at all times available for his use, he may not deduct as traveling expense amounts expended for meals while traveling in pursuit of trade or business, and unless he does maintain such living quarters, he may not deduct as travel expense the cost of lodging incurred while so traveling.

Art. 125. Advertising expense. The expense of advertising the business, services, or products of a taxpayer is deductible in the year in which the expense is incurred. Payments made which are in the nature of donations or contributions are not properly deductible as advertising.

Art. 126. Deductions for heat, light and power. Expenses incurred for heat, light and power used in connection with a business, and repairs to equipment incident to their production and use are deductible as business expense.

Art. 127. Business insurance premiums.

1. Premiums paid on policies of fire, tornado, hail, theft, burglary, employer's liability, use and occupancy, sprinkler leakage and other forms of insurance carried by a taxpayer in connection with his trade or business or rental property are proper deductions from gross income. Premiums paid on policies covering periods of more than one year may be deducted when paid by a taxpayer reporting on a cash basis but must be prorated over the life of the policy by a taxpayer reporting on an accrual basis.

2. When any part of a premium which has been deducted as expense is returned to the insured, the amount refunded shall be included in the gross income of the year in which the premium is returned. See Art. 59.

3. Corporations, partnerships or individuals paying premiums on life, health, accident, hospitalization and similar insurance policies on policies of officers, partners or employees, if such payments are in the nature of additional compensation and are reported as such in returns of information (forms IT-5 and IT-5A) may deduct the amounts so paid provided the policies are irrevocable, and the proceeds of such policies are payable to heirs or estates of the insured, while the corporation, partnership or individual paying the premiums is not directly or indirectly a beneficiary under the policy.

The amounts of the premiums so paid constitute taxable income of the insured employees.

4. Where an employer pays the premiums on a policy of group insurance covering the lives of his employees, the beneficiaries of which are designated by the employees, such premiums are not income to the employees, and are deductible by the employer.

5. Taxpayers carrying their own business insurance will not be permitted to deduct any sums reserved from profits in anticipation of future losses.

6. Premiums paid on insurance during building operations or on property occupied "rent free" are not deductible.

Art. 128. Repairs as deduction. 1. The cost of incidental repairs (except on farm fences, see Art. 81) which neither materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinary efficient working condition, may be deducted as expenses, provided the plant or property account is not increased by the amount of such expenditures. Repairs in the nature of re-

placements, to the extent that they arrest deterioration and appreciably prolong the life of the property, should be charged against the depreciation reserve if such account is kept. The extent to which repairs and maintenance retard deterioration and add to the remaining useful life of the property should be considered in determining rates to be used in adjusting the allowance for depreciation. The cost of repairs to property occupied "rent free" is not allowable as a deduction.

2. Amounts expended in the nature of repairs (including replacements or improvements) on newly acquired property in order to fit such property for intended business use are not deductible as repairs, but must be added to the cost of the property for recovery through the annual depreciation allowance. If repairs were not of a structural nature and were no more than ordinary repairs the cost of such repairs, even though made in the year of acquisition, do not represent a capital investment to be recovered through depreciation—rather their cost represents a charge against current earnings.

Art. 129. Automobile expenses. When an automobile is used exclusively for business purposes, the actual expenses of its operations, including gasoline, oil, insurance premiums, minor repairs, and depreciation are allowable deductions from gross income. If the automobile is used partly for business purposes, such operating expense shall be apportioned on the basis of its proportionate use for business purposes. If the automobile is used but incidentally for business purposes, no deduction will be allowed. So-called repairs, which consist of replacements of any essential units, are in the nature of renewals or replacements which appreciably prolong the useful life of the automobile and are not allowable deductions.

Art. 130. Professional expenses. Professional men such as doctors, lawyers, dentists, teachers, accountants, etc., may claim as deductions the cost of supplies used by them in their practice, expenses paid in connection with the operation and repair of an automobile used in making professional calls, dues to professional societies, subscriptions to professional journals, rent paid for office rooms, fuel, light, heat, water, telephone, and all ordinary and necessary expenses connected with earning of taxable income. Costs of attending professional conventions and clinics are allowable deductions. Amounts paid for professional equipment and instruments of small cost, the life of which does not extend beyond one year, may be deducted from gross income in the year of purchase. The cost of other equipment, including books, is not allowable as a deduction, but will be subject to a proper allowance for depreciation. Where a professional man rents a property for residential purposes, but incidentally receives there, patients, clients or callers in connection with his professional work (his place of business being elsewhere), no part of the rent is deductible. If, however, he uses part of the house for his office, such portion of the rent as is properly apportionable to such office is deductible.

Art. 131. Union dues. Local, state and national dues and assessments paid to a labor union by a member thereof are deductible as business expense, but only to the extent that such dues and assessments are used to defray the expense of the business activities of the union. No deduction is allowable with respect to amounts paid (a) because of the death or unemployment of a member of the union; (b) as a premium on an insurance contract; (c) to provide for the payment of sick, accident or death benefits; (d) for the maintenance of a hospital or a home for disabled or retired members of the union; or (e) for any purpose not directly related to the business activities of the union. Contributions to pension or retirement funds are not deductible from gross income, except amounts withheld under the social security and railroad retirement acts. (See Art. 152.)

If no apportionment can be accurately made with respect to the amount paid as membership dues and the amount applicable to insurance and other nondeductible items, no part of the claim may be allowed.

Art. 132. Section 422.9 [Sub. 8] Allowable deductions on gross income.

Art. 132-A. Medical, dental, etc., expenses.

The law allows a deduction for a limited amount of expenses actually paid during the taxable year for medical, hospital, or dental care of the taxpayer, his wife, or dependents. These expenses, after subtracting any reimbursements (from insurance or otherwise) actually received in the same year, are deductible on page 1 of the return to the extent that they exceed 5% of the taxable net income computed without this deduction for medical expenses.

Time when deductible. Only the medical and dental expenses actually paid during the taxable year may be itemized and deducted, regardless of when the illness or other event which occasioned the expenses occurred, and regardless of the accounting method. If an expense is incurred in December, 1947, but is not paid until January, 1948, no deduction can be taken in the return for 1947.

Treatment of reimbursements. Reimbursements offset expenses, and therefore payments that are fully compensated for by insurance are not deductible. If partial compensation is received during the year of payment it must be subtracted from the total payment for medical and dental expenses to ascertain the net expense paid. If reimbursement through insurance or otherwise is not received during the taxable year in which payment was made but is received in a later year, the expense may be deducted in the return for the year of payment; when reimbursement is received, it should be reported as income up to the amount of the prior deduction. If, however, the amount of the deduction has been limited because the total figure was in excess of the maximum deduction of $1,250 (or $2,500) allowed by law, the reimbursement may first be reduced by that part of the deduction claimed which was in excess of $1,250 or $2,500, as the case may be, and only the balance of the reimbursement need be reported as income up to the amount of the deduction allowed.

Allowable expenses. The term "medical care" as used in section 422.9 (8) includes amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body, including amounts paid for accident, health or hospitalization insurance, or for services rendered by physicians,

surgeons, dentists, chiropractors, osteopaths and treatment or nursing as prescribed by a well-recognized church or religious denomination.

Amount paid for operations, or treatments affecting any portion of the body, including obstetrical expenses and expenses of X-ray or therapy treatments, are deemed to be for the purpose of "affecting any structure or function of the body," and are therefore deductible.

Allowable deductions will be confined strictly to expenses incurred primarily for the prevention or alleviation of a physical or mental defect or illness. This will include payment of expenses for hospital, nursing (including nurse's board where paid by taxpayer), and medical, laboratory, surgical, dental, and other diagnostic and healing services. *It will also include the cost of eyeglasses,* hearing aids, drugs, medical and dental supplies (including artificial teeth or artificial limbs), and of ambulance hire and travel primarily for and essential to the rendition of the medical services or to the prevention or alleviation of a physical or mental defect or illness. It will not include funeral or burial expenses.

This deduction is limited to a maximum deduction, for the taxable year, of $2,500 in the case of the head of family, or in case husband and wife file a joint return, and of $1,250 in the case of all other individuals.

Schedule on back of return relating to medical expense is to be completed in full to determine this permitted deduction, subject to a maximum limitation.

For a medical expense deduction on a fiduciary return see Art. 257 (8).

Art. 133. Organization and financing expenses.

1. Expenses in connection with the organization or reorganization of a corporation or other business, such as fees for incorporating, attorney's, accountant's and appraiser's charges, and commissions and other expenses incurred in the issuance and sale of capital stock, are not proper deductions in arriving at net income. Fees for registering and transferring stock are deductible only in cases where taxable income will result from the transactions involved. Premiums paid on the purchase, or discounts allowed on the sale of taxpayer's own capital stock, and expense incurred by a corporation in listing its stock on an exchange, are not deductible as business expenses.

2. Expenditures for surveys, geological opinions, settlements of suits involving title to lands, and abstracts of title and legal opinions upon titles are not deductible as ordinary and necessary expenses but are capital expenditures to be added to cost of the property and considered in computing gain or loss on the sale thereof.

Art. 134. Expenses in connection with loans. Commission, abstract, bonus, and miscellaneous expenses incident to securing a business loan, whether or not secured by mortgage, may be deducted in full in the taxable year in which they are paid, by a taxpayer reporting on the cash basis, but must be deducted in annual installments by a taxpayer reporting on the accrual basis, except that when the total of such expenses is ten dollars or less the deduction thereof will be allowed as in the case of a report on a cash basis. However, when such expenses are incurred in purchase or sale of property, or in perfecting title to property, they constitute capital expenditures and are not deductible.

Art. 135. Deduction for damages paid. Payments required to be made on account of damages growing out of the operation of business, such as injury to person or property, interference with property rights, or infringement of patent or copyright are generally deductible from gross income. Damages paid for assault and battery, alienation of affections, breach of promise, personal libel, slander, surrender of the custody of a minor child, and similar personal damages, are not deductible from gross income.

Art. 136. Expenses in connection with the purchase, sale or exchange of capital assets.

1. Transactions involving the purchase, sale or exchange of capital assets are of no effect in determining taxable income, and therefore expenses, including commissions paid or incurred in connection with such transactions are not allowable deductions from gross income. However, the nondeductible items must be included in the gross incomes of the recipients thereof.

2. Expenses incurred in defending or perfecting title to property, including attorney's fees and court costs in a suit to quiet title to land (same being considered a part of the cost of the property), or incurred in protecting rights to property as heir or legatee or as beneficiary under a testamentary trust, are not deductible expenses.

3. The expense of transportation or installation of machinery or equipment is considered a part of the cost of the property and is a nondeductible capital expenditure.

Art. 136-A. Nondeductible building expenses. All expenses paid or incurred in connection with the construction or improvement of capital assets are nondeductible capital expenditures. Among such expenses are architectural or engineering plans, specifications or services, payments for damage to persons or property, insurance during construction, cost of preparing the site, bonds, permits and all other expenses related to the project.

Art. 137. Cost of materials and supplies. Taxpayers carrying materials and supplies on hand should include in expenses the charges for materials and supplies only to the amount that they are actually consumed and used in operation during the year for which the return is made, provided that the cost of the same has not been deducted in determining the net income of any prior year. If the taxpayer carries incidental materials or supplies on hand for which no record of consumption is kept or of which physical inventories are not taken, it will be permissible for the taxpayer to include in his expense and deduct from gross income the total cost of such supplies and materials as were purchased during the year for which the return is made, provided the net income is clearly reflected by this method.

Art. 138. Abnormal costs of construction. When abnormal costs are incurred in the construction of capital assets, the difference between the normal cost and the actual cost does not represent a deduction from income, but must be added to and con-

sidered a part of the cost of the capital asset, to be recovered through annual depreciation.

Art. 139. Nondeductible items. Among items not deductible from gross income are the following:

(Numbers refer to articles in regulations)

- Abstracts, cost of (conditional) 134
- Abnormal costs of construction 138
- Advance rentals 64
- Alimony and child support 193
- Amortization of bond premiums 54
- Architectural fees 136-A
- Assessments for local benefits 153
- Attorneys fees:
  - defense of title 136-2
  - personal litigation 193
  - will, suit to break or sustain 257-8
- Automobile:
  - carrying charges 142-6
  - inspection fee, personal car 193
  - loss on sale or exchange of 194
- Bank or other stock assessments 197-8
- Bonus for early completion of building 60
- Breach of promise damages 135
- Building, cost of new, or addition to 192
- Bus fare, to work and home 121
- Building, excessive cost of 138
- Campaign contributions or expenses 190
- Cancellation, payment by lessor 64-2
- Capital losses 194
- Car fare, to and from work 121
- Carrying charges 142-6
- Club or lodge dues 191
- Commissions:
  - purchase or sale of capital assets 136
  - purchase or sale of securities (except by dealer) 73
- Commuters expenses (travel and meals) 121
- Contributions by employees to pension or benefit funds (except R. R. retirement) 34, 131
- Convention, cost of attending (except business or professional) 193
- Copyright, cost of 182
- Cost of installing machinery, etc. 136-3
- Court costs paid illegal business 119
- Damages paid—deductibility:
  - alienation of affection 57
  - assault and battery 57
  - breach of promise to marry 57
  - prosecution or defense, costs of 193
- Defending title to property 136-2
- Demolition of buildings (some cases) 166
- Depreciation:
  - abstract books 182
  - good will 182-1
  - livestock, any kind 76, 175
  - patent, not used in trade or business 182
  - paving, sidewalks, etc.
  - personal effects 178, 193
  - property not used in trade or business 172
  - radium 175
  - where no capital investment proven
- Education, cost of 193
- Employment, travel in seeking or going to take 193
- Exempt income, expenses related to 197
- Expenses to be reimbursed 121
- Fishing licenses, personal 155
- Foreclosure, loss from 196
- Freight and cartage of equipment 136-3
- Gifts to individuals 189-3
- Guarantors or endorsers, losses of 195
- Home, expenses of 193
- Housekeeper, wages of 193
- Hunting license, personal 155
- Illegal business, fines or court costs 55, 119
- Installation of machinery 136-3
- Minor children, allowances or wages paid to 110-5
- Moving expenses, household or personal 193
- New buildings, machinery, etc., cost of 192
- Note given as payment (cash basis) 112
- Parking meter deposits, personal car 193
- Patents, development expenses of 182
- Personal loans, loss from 168-1
- Post graduate course, cost of 193
- Premiums on personal life insurance or annuity contracts 193
- Repairs to newly acquired property 128-2
- Residence:
  - demolished, loss 193
  - foreclosure loss 196
  - insurance on 193
  - maintenance expenses 193
  - repairs to 193
  - sale of, loss on 193
- Return, personal, preparation of 193
- Roof, cost of new, 128, 192
- Safe deposit box, personal, cost of 193
- Servants, household 193
- Sewage disposal costs, for home 193
- Stocks, worthless 194-2
- Summer school expense (unless compulsory) 193
- Tax sale or lien foreclosure, loss
- Tax return, personal, cost of 193
- Taxes:
  - cigarette, by consumer 155
  - delinquent, property, paid by purchaser 147
  - dog license 155
  - estate or inheritance 145
  - excise, federal manufacturers 155
  - gasoline or oil federal 155
  - paid for another (except by lessee) 146
  - penalty added to tax 119, 312-3
  - state income tax, Iowa 145
  - water rent for home (not a tax) 193
- Teachers:
  - commuting expense (except between schools) 121
  - graduate work, expense 193
  - post graduate course 193
  - summer school expense (conditional) 193
- Technical books (depreciable) 130
- Theft of farm products or stock in trade
- Traveling expense:
  - no permanent home 123
  - other than business purposes 121
  - seeking employment (personal) 193
  - to take employment (personal) 193
  - single person not maintaining home 124
- Tuition of any kind 193

Art. 140. 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.

DEDUCTION OF INTEREST

Art. 141. Sec. 422.9. [Sub. 2] Allowable deductions from gross income.

Art. 142. Deductions of interest paid.

1. A resident taxpayer, whether or not engaged in trade or business, may deduct all interest paid or accrued during his taxable year on any indebtedness except on indebtedness incurred or continued to purchase or carry obligations and securities the interest on which is exempt from taxation. Such exempt obligations include those of the United States and its possessions, agencies or instrumentalities. See Art. 106.

2. So-called interest on preferred stock is not interest, but is a dividend, and therefore is not deductible from gross income, except where such preferred stock matures at a specified date. Interest paid on federal income taxes is deductible, but interest paid on a fine for violation of law is not an allowable deduction.

3. Interest paid on an additional assessment of state income tax may be deducted, except in a case of failure to report all income in an attempt to evade tax, or in a case of failure to file a return within the time required by law.

4. Interest paid by an individual on indebtedness created for the purpose of acquiring a home, or securing an education, or on personal debts or loans for the payment of personal debts, is deductible from gross income.

5. A nonresident is entitled to deduct from gross income only interest paid or accrued during the taxable year in connection with taxable income from sources within the state of Iowa.

6. Where in the case of a sale of merchandise the vendor adds to the sale price an amount termed a "carrying charge" such "carrying" or "finance" charge is considered a part of the cost of the thing purchased, and no part of it is deductible from gross income.

7. Interest paid on delinquent property or personal taxes is deductible if accrued subsequent to December 31, 1933, but no part of a lump sum paid in settlement of a tax delinquency or other debt may be deducted as interest.

Where a taxpayer makes a gift of a note for which there is no consideration, interest paid on such note is not deductible.

8. Taxpayers making deductions from gross income on account of interest paid will be required to submit a schedule showing as to each amount paid, the date, the name of the payee, and the amount of payment.

9. Interest deducted in advance from the face of a loan is not deductible until the amount thereof has been paid and credited as interest, usually when the final payment on the indebtedness is made. See Art. 58.

Interest on insurance policy loans is not deductible where added to the principal, on a cash basis, but is deductible when note is paid.

Art. 143. Interest on capital invested. Interest calculated as being a charge against income on account of capital invested in the business, but which does not represent a payment on an interest bearing obligation, is not an allowable deduction from gross income; that is to say, the interest which the money might earn if otherwise invested is not a deductible charge against income.

Art. 143-A. Sales between interest dates. When interest bearing securities are purchased between interest dates, the accrued interest is taxable to the person who sells the securities. If the purchaser includes in the purchase price the amount of the accrued interest, this represents a part of the cost of the securities and is not taxable to the purchaser when received by him, but if or when the interest is received by him, he will include in gross income only the amount of interest accrued subsequent to the date of purchase. The amount of interest received by the seller, whether or not a part of the purchase price, will be taxable to him.

Art. 144. Cross references to deductible interest.

Art. 153. On deferred special assessments.
Art. 298. Deduction by nonresident.
Art. 505. Allocation by corporation.
Art. 508. Same.
Art. 510. When integrated.

DEDUCTION OF TAXES

Art. 145. Sec. 422.9. [Sub. 3] Allowable deductions from gross income.

Art. 146. Taxes paid as deduction.

1. Taxes, other than inheritance taxes, estate taxes, the Iowa income tax, and taxes assessed for local benefits are deductible from gross income, if levied by authority of the United States or any of its possessions, or of any state, territory or the District of Columbia, or of any foreign government, when assessed against and paid by the taxpayer on property to which he holds title. Motor vehicle license fees and all other federal, state, and municipal licenses (except hunting and fishing licenses) paid by the taxpayer for his own account, are deductible as taxes. Postage is not a tax. Taxes imposed by the United States or any state or political subdivision thereof upon sales, services or facilities are not deductible, even though billed as separate items, unless the tax is expressly imposed upon the taxpayer. The state gasoline tax is deductible at 3 cents per gallon prior to July 4, 1945 and at 4 cents per gallon on and after that date.

2. Where taxes are voluntarily paid by an individual on the property of a dependent or needy relative or friend, or for any other person, on property to which the taxpayer does not hold title, such payment is in the nature of a gift, and is neither deductible by the payor nor taxable income to the owner of the property on which the tax is paid.

3. Where husband and wife make separate returns, neither may deduct an amount for taxes paid on property held in the name of the other.

4. Taxes on mortgaged property paid by a mortgagee are not allowable deductions.

5. Where taxes are deducted from gross income, any part thereof received later as a refund will constitute income for the year in which it is received.

6. Taxes paid or accrued by a nonresident are deductible only to the extent that they are related to income derived from property owned, or a business, trade, profession or occupation carried on within this state and taxable in this state.

7. When federal income tax withholding or any other tax is once deducted from gross income, and any part thereof is later refunded, the amount so refunded must be included in the gross income of the taxpayer in the year in which it is received.

8. A taxpayer reporting on an accrual basis will be allowed to deduct taxes in the year in which they accrue.

Taxes paid on the home are deductible.

Art. 147. Delinquent taxes paid by purchaser. Where delinquent taxes are paid by the vendee upon newly acquired property (whether acquired by purchase, inheritance, or gift) the amount thereof cannot be deducted by the vendee, for the reason that the taxes became a lien upon the property before he acquired it. The amount of the taxes so paid must be added to the cost or other basis of the property, to be recovered through the depreciation allowance. Property tax becomes a lien on the property on December 31, following the levy.

Art. 148. Deduction of sales and use tax by vendor. When a dealer in property which is subject to the Iowa sales or use tax includes in his gross sales the tax collected by him from his customers, he will be allowed to deduct from his gross income such amount of sales or use tax as he may be able to prove, from satisfactory records, was actually paid by him to the state. Unless the tax collected is included in gross sales, there will be no allowable deduction.

Art. 149. Deduction of sales and use tax by the consumer. The purchaser of goods upon which he has paid sales or use tax may deduct from gross income the amount of such tax paid by him during the taxable year, whether paid by him directly or through a retailer. He may deduct such amount of tax as he is able to verify, or in the absence of records he may deduct a reasonable estimate of such amount, not in excess of one per cent of his gross income, but in no event more than one hundred dollars. In the case of an extraordinary purchase, as of an automobile, building materials, furniture or equipment, the tax paid thereon should be reported separately and not included in the estimated amount based on percentage.

Art. 150. Federal and state duties, excise and stamp taxes.

1. Import or tariff duties paid to the proper custom house officers, and business, license, privilege, excise and stamp taxes paid to the proper federal or state officials are deductible as taxes paid, provided they are not added to and made a part of the expense of the business or of the cost of the articles of merchandise with respect to which they are paid. The Iowa stamp tax on cigarettes and the inspection fee and excise tax on oleomargarine are added by the importer, producer, or dealer to the cost of goods sold and therefore the consumer may not again deduct them. Excise taxes levied upon the manufacturer, producer, or importer are not deductible by the purchaser as taxes paid by him, even though specifically added by the seller in fixing the sales price of the goods.

2. The federal retailers' excise tax on jewelry, furs, luggage and toilet preparations is an allowable deduction from the gross income of the purchaser of such commodities, provided the tax is billed separately and the taxpayer is able to substantiate his claim for such deduction.

This tax is not deductible by the seller of the commodities unless the tax is included in his gross income.

3. The following are among the federal excise taxes deductible:

Taxes paid on admissions, telephone and telegraph services or use, documents, club dues and membership fees, transportation of persons or property, furs, jewelry and toilet preparations, and boats.

Art. 151. Deduction of federal income tax. All federal income taxes paid (or accrued) during any taxable year are deductible from gross income, in a state income tax return, including:

1. Tax paid on a final and complete federal income tax return filed by the taxpayer for the preceding taxable year.

2. Tax paid at any time during the taxable year on a return of declared or estimated tax, or on any amendment to such return.

3. The entire amount withheld during the taxable year from compensation of the taxpayer, for payment of federal income tax.

4. Any additional assessment on a prior return, paid during the taxable year is deductible in the year paid, if taxpayer is on a cash basis. If on accrual basis the return for the year the additional tax relates must be amended to include that tax. The interest on that tax is deductible in the year paid.

5. Any additional tax assessed by the federal income tax bureau and paid during the taxable year, when the tax is computed by the federal bureau on an employer's certificate of compensation paid to and tax withheld from the employee.

6. A nonresident will be allowed a deduction of any of the above taxes, to the extent that such tax is apportionable to income on which the state income tax has been paid.

Art. 152. Deduction of federal social security and railroad retirement taxes.

1. The federal social security (old-age benefit) tax and the railroad retirement tax, deducted from the compensation of employees by their employers, (who remit the same to the proper agencies for credit to the employees) are deductible by such employees from their gross income.

2. The social security tax is deductible from gross income of employees in an amount based on one per cent (1%) of compensation received during the calendar year 1949 (limit $30.00), for the year 1950 the rate is one and one-half per cent (1½%), limit $45.00.

3. The railroad retirement tax is deductible by employees of steam operated railroads, express companies and sleeping car companies. It is computed upon the amount, not in excess of $300.00, of compensation paid the employee in any one month, at the following rates and subject to the following limitations:

Year	Rate Per Cent	Limitation
1940, 1941, 1942	3	$108.00
1943, 1944, 1945	3¼	117.00
1946	3½	126.00
1947, 1948	5¾	207.00
1949, 1950, 1951	6	216.00

The foregoing rates and limitations will be doubled in the case of an "employees representative."

Art. 153. Taxes for local benefits. So-called taxes —more properly, assessments—paid for local benefits, such as street, sidewalk, sewer drainage and other like improvements, imposed because of and measured by some benefit inuring directly to the property against which the assessment is levied, do not constitute allowable deductions from gross income. A tax is considered assessed against local benefits when the property subject to the tax is limited to the property benefited. Special assessments are not deductible even though an incidental benefit may inure to the public welfare. Deductible taxes are those levied for the general public welfare by the proper taxing authorities at a like rate against all property in the territory over which such authorities have jurisdiction.

When assessments are made for the purpose of maintenance or repair of local benefits, the taxpayer may deduct the assessments made as expense incurred in business, if the payment of such assessments is necessary to the conduct of his business. When the assessments are made for the purpose of constructing local benefits, the payments by the taxpayer are in the nature of capital expenditures and are not deductible. Where assessments are made for the purpose of construction and maintenance, and repairs, the burden is on the taxpayer to show the allocation of the amounts assessed to the different purposes. If the allocation cannot be made, no part of the amounts so paid is deductible. Resurfacing, or general repairs of pavement are considered replacement and capital expenditure.

Interest on deferred payments is deductible.

Art. 154. Amount of federal income tax paid for a bond holder by an obligor. The amount deducted pursuant to the Federal Reserve Act from interest on a bond, mortgage, deed of trust, or other similar obligation of a corporation, containing a contract or provision by which the obligor agrees to pay any portion of the tax imposed by such law upon the obligee, or to reimburse the obligee for any portion of the tax, or to pay the interest without deduction for any tax which the obligor may be required or permitted to pay thereon, should be excluded from the gross income of the taxpayer. The taxpayer is not entitled, however, to deduct such tax in computing net income, or credit such payment against tax due.

Art. 155. Nondeductible taxes. Among nondeductible taxes are Iowa income tax, federal or state inheritance or estate taxes, federal tax on gasoline and lubricating oils, hunting and fishing licenses, dog tax, cigarette tax, payment of tax by holder of delinquent tax certificates, taxes paid by a mortgagee when a mortgage is foreclosed, and federal or state excise or license taxes paid on merchandise by the manufacturer, producer or importer thereof, when added to the expense of doing business or the cost of goods sold.

Art. 156. Inheritance taxes. Iowa inheritance taxes are upon the transfer of the property of the decedent. Such taxes are imposed upon the estate of the decedent as its value exists at the time of his death. Since the tax is based upon the transfer of the property and imposed upon the estate before such property reaches the legatee or distributee, it merely diminishes the capital share of the estate held by him; and not being directly imposed upon such legatee or distributee, is not an allowable deduction from his or her income.

Art. 157. Cross references to taxes.

Art. 5. "Taxable income" and "tax year" defined.
Art. 7. Imposition of tax.
Art. 16. Example of computation.
Art. 40-45. Taxation of dividends.
Art. 52. Taxable interest.
Art. 57. Taxable damages received.
Art. 103. Stock dividends exempt.
Art. 222. Installment payment of tax.
Art. 245. Partnership not taxed as such.
Art. 260. Income taxable to fiduciary.
Art. 262. Income from trusts and estates taxable to beneficiary.
Art. 263. Trust income taxable to grantor.
Art. 267. Fiduciary's liability for payment of tax.
Art. 324. Revision of tax.
Art. 607-609. Refunds.

BAD DEBTS

Art. 158. Sec. 422.9. [Sub. 4] Allowable deductions on gross income.

Art. 159. Bad debts.

1. Deductions for bad debts are allowable only when in connection with trade or business, and when they arise from items of income which have been included in gross income. A taxpayer reporting on a cash basis cannot claim a deduction for bad debts. Where all the surrounding and attending circumstances indicate that a debt is worthless and uncollectible, and that legal action to enforce payment would in all probability not result in the satisfaction of execution on a judgment, the amount of the debt, if charged off on the books of the taxpayer, shall be allowed as deduction in computing net income. There must accompany the return a schedule showing, as to each debt claimed to be worthless and charged off, the above facts and the propriety of any such deduction for bad debts. In considering whether a debt is worthless, the income tax division will consider all pertinent evidence, including the value of any collateral securing the debt, any guarantee for its payment, the financial condition of the debtor and other surrounding circumstances. Bankruptcy may or may not be an indication of the worthlessness of a debt, and actual determination of worthlessness in such a case is sometimes possible before and at other times only when a settlement in bankruptcy shall have been had.

2. Where a taxpayer ascertained a debt to be worthless and charged it off in one year, the mere fact that bankruptcy proceedings, instituted against the debtor, are terminated in a later year, confirming the conclusion that the debt is worthless will not authorize shifting the deduction to a later year. Where a debt is erroneously charged off in one year, it cannot be claimed as a deduction by a taxpayer in a later year. Any amount, subsequently received on account of a bad debt previously charged off, and allowed as a deduction for income tax purposes, must be included in gross income for the taxable

year in which received. In claiming a deduction for bad debts a schedule must be submitted, showing with respect to each item of the claim:

(a) of what the debts consisted; (b) when they were created; (c) when they became due; (d) what efforts were made to collect, and (e) how they were actually determined to be worthless.

3. Corporations, partnerships, and individuals engaged in trade or business who keep their books of account on an accrual basis may, subject to approval of the commission, deduct from gross income a reserve for bad debt losses. The general computation of an addition to the reserve year is to be ascertained by determining (a) the total of the bad debts actually charged off (less recoveries) for the five-year period ended on the last day of the taxable year for which the reserve in question is to be ascertained, and (b) the total of the charge sales for the same five-year period. The percentage of (a) to (b) is then ascertained, and the addition to the reserve for bad debts for that year is determined by applying that percentage to the charge sales for that same year.

4. A reserve for bad debts will not be an allowable deduction unless supported by a schedule of all bad debts determined to be worthless and charged off during the taxable year, and containing with respect to each item in such schedule, the information called for herein.

5. A taxpayer may not change from a reserve for bad debt basis to an actual basis without permission of the commission.

6. A taxpayer on an accrual basis who does not have a five-year record as a basis for a reserve, must use an actual basis until such time as he has a five-year record, when, with the permission of the commission, he may change to a reserve basis.

Art. 160. Examples of bad debts. A worthless debt arising from unpaid wages, salary, rent or any similar item of taxable income is not an allowable deduction unless the item which such income represents has been included by the taxpayer in a return. Only the difference between the amount received by a creditor in distribution of the assets of a bankrupt and the amount of the claim may be deducted as a bad debt, and a claim against the estate of a decedent will be similarly treated.

Art. 161. Manner of charging off bad debts. While the law is silent as to the manner in which bad debts may be charged off, it is the evident purpose of the law to require that some sort of record be made and kept by which the debts charged off may be identified at any time. Where the taxpayer keeps a regular set of books, an account may be opened which will reflect the charge-offs and identify them when paid; or, a record may be kept in a separate book, provided the accounts are marked as charged off. A charge-off may be made at the close of the year when the books are being audited and closed for the year, but a charge-off at a later period will not be recognized. When an account is charged off in one year and it is found that it was actually worthless in another year, the taxpayer may not amend his accounts to show a different date for the charge-off. Where a taxpayer keeps no books, or where he continues the accounts on a ledger as open accounts, no credit for bad debts will be allowed.

Debts created or existing prior to January 1, 1934, cannot be deducted as bad debts after December 31, 1933.

LOSSES—DEPRECIATION—DEPLETION

Art. 162. Section 422.9. [Sub. 5] Allowable deductions on gross income.

LOSSES

Art. 163. Classification of losses. Losses are classified as (a) capital losses or (b) losses in connection with a trade or business. Included in class (a) are losses resulting from sale or exchange of capital assets or from securities determined to be worthless and charged off during the taxable year and in class (b) are included losses sustained in connection with a trade or business carried on, or from damage to or destruction of property, real or personal, used in the trade or business. All other losses are personal losses and are not deductible from gross income.

Art. 164. Deductible losses.

1. The law permits deduction from gross income of a reasonable allowance for damage to or destruction of property used in trade or business, and losses occasioned by destruction of or damage to property will be allowed only when so incurred; and no deduction may be claimed for damage to or destruction of a taxpayer's residence, or his household furniture or equipment, personal automobile, or personal effects of any sort, including aircraft, summer homes, motor boats and the like. Losses incurred in connection with property used for both business and pleasure are deductible only to the extent that such property was used in trade or business.

2. Losses to be deductible must be evidenced by closed and completed transactions.

3. Among losses deductible under this provision of the law are losses from fire, storm, flood, or other casualty when sustained by business property; and where such deduction for loss is claimed the taxpayer must submit evidence supporting the validity of his claim and such claims will be allowed only to the extent that the taxpayer is not reimbursed by insurance or otherwise.

4. In the case of an automobile damaged by collision or other accident or casualty the deduction for damages sustained is dependent upon the following conditions:

(1) If the automobile was used entirely for business, the entire amount of damage sustained (less reimbursement by insurance or otherwise or the cost of repairs deducted as expense) may be deducted from gross income.

(2) If the automobile was in use for both business and pleasure, the unrecovered damage will be allowed as a deduction in proportion to its business use. It is immaterial whether the damage occurred while the automobile was in business or personal use.

(3) If the automobile is used entirely for pleasure, no deduction for such damages will be allowable.

(4) If the automobile is wrecked beyond repair the deductible loss, in case car is used entirely for business, is the cost to the taxpayer less depreciation sustained. If such wrecked car is used for both

business and pleasure the deductible loss is the cost to the taxpayer prorated as to its business use less sustained depreciation on the business cost.

5. In the case of loss or damage, by fire or other casualty, to property used in the trade or business, the deductible loss is the difference between (a) the amount of insurance or other reimbursement received, plus the salvage value, and (b) the cost, or other basic value of the property reduced by the total allowable depreciation for the period from its acquisition to the time of the loss or damage. The receiving of insurance proceeds for property damaged or destroyed by fire or other casualty does not constitute either a sale or an exchange.

6. Losses incurred from dealing on margin on a board of trade or stock exchange are allowable deductions from gross income, and gains derived from such transactions should be included in gross income.

For losses of nonresidents see Art. 301.

Art. 165. Loss of useful value—obsolescence.

1. When, through some change in business conditions, the usefulness in the business of some or all of the capital assets used therein is suddenly terminated, so that the taxpayer discontinues business or discards such assets permanently from use in the business, he may claim as a loss, for the year in which he takes such action, the difference between the basic value of such assets and their salvage value. The exception to the rule requiring a sale or other disposition of the property, in order to establish a loss, requires proof of some unforeseen cause by reason of which the property must be prematurely discarded; as, for example, where machinery or other property must be replaced by a new invention, or where an increase in the cost or other change in the manufacture of any product makes it necessary to abandon such manufacture, to which special machinery is exclusively devoted, or where new legislation directly or indirectly makes the continued profitable use of the property impossible. The exception does not extend to a case where the useful life of the property terminates solely as a result of those gradual processes for which depreciation allowances are authorized. It does not apply to inventories.

2. Where a building in good condition is abandoned for business reasons and may still be adapted to other use, no claim for obsolescence will be allowable.

Art. 166. Voluntary removal of buildings.

1. An allowance for loss due to the voluntary removal or demolition of old buildings, or the scrapping or abandonment of old machinery, equipment, etc., incident to renewals and replacements, is ordinarily deductible from gross income, although the time for such deduction depends upon the circumstances of the particular case. When a taxpayer buys real estate upon which is a building which he proceeds to raze with a view to erecting thereon another building, it will be considered that the taxpayer has sustained no deductible loss by reason of the demolition of the old building and the expense of its removal; the value of the real estate, exclusive of the old improvements, being presumably equal to the cost of the land and buildings plus the cost of removal of the buildings.

2. Where a building not obsolete or valueless is demolished to make way for a new structure to be erected by lessees under a long term lease, no present loss to the lessor is recognized, and the adjusted value of the building torn down is deductible on a pro rata basis over the term of the lease. If such new building is erected by the lessor in order to obtain a long term lease, the value of the building removed will be considered a part of the cost of the new building.

3. The cost of alteration to a building, incident to obtaining a lease thereon, constitutes a capital expenditure, to be recovered through the depreciation allowance.

4. The demolition of a part of a building in order to enlarge or improve the building is not the basis of an allowable deduction, being considered additional cost of the improvement. Where the value of the land without the buildings is equal to or greater than its value with the buildings upon it, there will be no deduction allowed for removal of the buildings.

Art. 167. Losses where insurance or other reimbursement is recoverable during a subsequent year. When a deductible insured loss occurs in one taxable year and the insurance is not recovered during that year, the taxpayer should compute his loss by deducting from the total loss the estimated amount of recoverable insurance or other reimbursement. The loss so estimated should be deducted from the taxpayer's gross income of the year in which the loss was sustained. If subsequent events demonstrate that this estimate was incorrect, an amended return should be filed correcting the error. In the case of loss sustained by inventory or "stock in trade", the loss will be reflected by inventory, and the estimated recovery or reimbursement should be reported as income, subject to the above provision as to subsequent adjustment.

Art. 168. Losses of money loaned.

1. Where any person or a corporation not actively engaged in the business of lending money sustains a loss in connection with money loaned, such loss will not constitute an allowable deduction from gross income, since this will be a capital loss subject to the provisions of Sec. 422.10, subsection 5. However, in the case of an individual or a corporation engaged in the business of lending money or dealing in securities, such losses are deductible.

2. To be held actively engaged in the business of making loans of money, or of dealing in securities, the taxpayer must hold himself out to the public at all times as being so engaged; must be equipped financially and otherwise to accept transactions of this character whenever the same are available to him (security and terms offered being satisfactory) and to carry on such business constantly and consistently. The mere loaning of the taxpayer's capital, at such times as payments from interest and principal accumulate a sum sufficient to finance another loan, does not constitute his being engaged in the business of making loans.

Art. 169. Examples of losses.

1. When a person purchases bonds for another, guaranteeing said bonds against any loss and a loss occurs due to subsequent insolvency of the corpo-

ration issuing same, and the guarantor makes good the loss, the same is not deductible, unless such loss occurs in trade or business.

2. Where the taxpayer guaranteed a contractor against loss on the erection of a hospital to which the taxpayer had contributed, the amounts paid under such guarantee are not deductible as a loss.

3. Payment pursuant to a promise by a relative to reimburse any loss sustained on certain securities purchased is not deductible.

4. A loss from theft or embezzlement may be deducted if identifiable as a business loss, in the return of the year in which sustained, although discovered in a later year.

5. A loss from theft of merchandise cannot be deducted as a business expense, for the reason that such loss will be reflected in inventory or in purchase and sales accounts.

Art. 170. Cross references to losses.

Art. 55. Loss from illegal transaction.
Art. 61. Loss from sale or exchange of property.
Art. 62. Basis for gain or loss from sale.
Art. 84. Losses of farmers.
Art. 105. Loss from exempt business in another state.
Art. 168. Loss of money loaned.
Art. 192. Nondeductible capital losses.
Art. 194. Foreclosure and tax sale.
Art. 195. Losses of guarantors and endorsers.
Art. 196. Loss on sale of mortgaged property.
Art. 197. Examples of nondeductible losses.
Art. 262. Losses of estates and trusts not deductible by beneficiaries.
Art. 301. Losses of nonresidents.
Art. 302. Losses of nonresident partners.

DEPRECIATION

Art. 171. Depreciation—when allowable.

1. To be allowed for income tax purposes depreciation must be charged off on the taxpayer's books, or suitable subsidiary records must be kept to show the facts relating to the depreciation deducted on the tax returns.

2. Depreciation on current additions to depreciable assets is deductible beginning with the date of acquisition.

3. Depreciation should be charged off over the estimated useful life of the property, in equal annual installments, and is deductible only in the year in which it is sustained.

4. If it develops that the physical life of the property will be longer or shorter than was originally estimated, the portion of the cost or other basis of the property not already provided for through depreciation allowances should be spread over the remaining physical life of the property, as re-estimated, and depreciation deductions taken accordingly.

5. Natural resources such as coal, oil, gas, stone, gravel, and mineral deposits are not subject to depreciation.

6. Land is not subject to the deduction for depreciation.

Art. 172. Depreciation defined. Depreciation is the loss of value resulting from physical decay, from wear and tear resulting from the use of property, in income producing activity, or from the exhaustion of the income producing life of property due to statutory limitation, as in the case of a patent or a copyright. Depreciation is allowable only as to property used in a trade or business or other income producing activity of the taxpayer; and a deduction for depreciation may be claimed only on capital assets, and not on stock in trade or inventory, on land, or on property ordinarily includable in inventory. It cannot be taken on a taxpayer's home, on his household goods, clothing, or other personal effects, or on an automobile for personal use. The main purpose of depreciation is to secure a uniform investment cost, and at the same time reimburse the taxpayer over a term of years for his capital investment in depreciable property.

Art. 173. Basis of property acquired by exchange. In the case of property acquired by exchange, the fair market value thereof at the date acquired shall be considered as being the purchase price of the property, unless the property received in exchange shall be considered as substituted for and having the same basic value as the property exchanged.

Art. 174. Computation of depreciation.

1. Depreciation should be computed on the "fixed percentage" or "straight line" method, whereby there is written off in each taxable year an amount which, duplicated each year of the useful life of the depreciated property, will at the end of such useful life have returned to the taxpayer the cost or other basis of the property, less salvage value remaining.

2. The capital sum to be replaced by the depreciation allowance is the cost of the property in respect of which the allowance is claimed, except that in the case of property acquired by the taxpayer prior to January 1, 1934, the capital sum to be replaced will be the cost of the property less depreciation sustained up to January 1, 1934, or its fair market value as of that date, whichever is the greater.

3. In the case of depreciable property held by an estate or trust, the capital sum to be recovered shall be the fair market value of such property at the date of death of the decedent or of its acquisition by the trust.

4. In the case of the acquisition after December 31, 1933, of a combination of depreciable and nondepreciable property for a lump sum, as for example land and buildings, the capital sum to be replaced is limited to that part of the lump sum price which represents the value of the depreciable property at the time of such acquisition. To the capital sum to be recovered should be added from time to time the cost of improvements, additions and betterments, the cost of which is not deductible as expense in the taxpayer's return, and from it should be deducted from time to time the amount of any definite loss or damage sustained by the property through calamity, as distinguished from the gradual exhaustion of its utility, which is the basis of the depreciation allowance.

5. The burden of proof will rest upon the taxpayer to sustain the deduction claimed. Therefore, taxpayer must furnish full and complete information with respect to the cost or other basis of the assets in respect of which depreciation is claimed.

their age, condition, and remaining useful life, the portion of their cost or other basis which has been recovered through depreciation allowances for prior taxable years, and such other information as the commission may require in substantiation of the deduction claimed.

6. After depreciation to the extent of one hundred per cent of the cost or other income tax basis of the depreciable assets has been allowed, no further deduction will be permitted.

Art. 175. Where no depreciation allowable. No deduction of depreciation will be allowed in the following cases:

Where leased property is to be returned to the lessor in as good condition as when leased.

Where property is occupied "rent free."

Where property has been abandoned.

Where property is so deteriorated that only a fair salvage value remains.

Where the taxpayer does not hold title to the property.

Where the term of useful life cannot be estimated, as in the case of certain intangible property. See Art. 182.

Where a patent or copyright is not in use for production of taxable income.

On livestock purchased or raised, including livestock held for breeding, dairy or work purposes.

Art. 176. Determination of rate of depreciation. The rate of allowable depreciation will be determined by dividing 100 per cent by the number of years of probable remaining useful life of the property. There is and can be no fixed rules for determining such remaining useful life and in each case this must be estimated or based solely on the present condition of the property, regardless of its age when acquired. A building thirty or forty years old may have been so well maintained that its condition justifies an estimated remaining useful life of forty or fifty years, while on the other hand a building may have been so carelessly used or badly maintained that it will have a much shorter probable remaining useful life.

Art. 177. Depreciation of leasehold improvements. Ordinarily, the landlord may deduct depreciation on rented property unless some clause in the lease prevents him from doing so. If the lease stipulates that the tenant must keep the rented building in good repair and return it to the landlord at the expiration of the lease "in as good condition as when leased," neither the landlord nor tenant may deduct depreciation. If the tenant agrees merely to keep the property in good repair and return it in "first class condition and repair," or if the lease requires the tenant to keep the property in operating order, or in good repair, the landlord can deduct depreciation.

The tenant may recover the cost of improvements made at his expense through annual depreciation charges over the useful life of the improvements or the term of the lease, whichever is shorter. However, if the lease is for an indefinite period, e.g., from month to month, the deduction for depreciation must be based upon the life of the improvements rather than upon the life of the lease. The depreciation will be spread over the life of the improvements, instead of over the term of the lease, if the lease is for a short term and is renewable.

The tenant cannot deduct depreciation if he did not erect any of the buildings upon which he claims a deduction for depreciation, or if he made no capital investment in the property on which he claims depreciation. Thus, if the landlord erected the buildings and then leased the property to the tenant, the tenant cannot deduct depreciation, even though the tenant has assumed the burden of maintaining the property and has undertaken to return it or its equivalent at the expiration of the lease in as good condition as when leased. Under such circumstances, the tenant may deduct only ordinary repairs, in the year when made. Expenditures by tenant for capital items may be amortized over the life of the property replaced or the remaining term of the lease, whichever is shorter.

Art. 178. Depreciation of residence and personal property.

1. The depreciation of a personal residence is considered in the nature of a personal expense and is not an allowable deduction. If a portion of the house is income producing, as in the case of rented rooms, or of use for exclusive business purposes, a corresponding proportion of depreciation is deductible. No allowance for depreciation is permissible as to household furniture and equipment used by the taxpayer, or as to personal effects or clothing. The depreciation of personal property that is used partly for business and partly for personal purposes, such as automobiles, is allowable only to the extent that such property is used directly in the production of taxable income. The use of an automobile for driving between the home or residence and the office or employment of a taxpayer is not considered to be for business purposes. Where personal property, such as an automobile, is used but incidentally or occasionally for business purposes, such use will not be recognized as "for business." In all cases the burden of proof that the property is used for business purposes is upon the taxpayer.

Where a residence or other personal property is acquired for personal use and later converted to business use, the fair market value thereof at the time of its actual adaption to income producing purposes will be the basis for computation of depreciation thereon. Depreciation will be allowable only from the date on which such property was actually converted to business use and discontinued as the personal residence of the owner or as property for his personal use.

Art. 179. Charging off depreciation. If regular books of account are kept, a depreciation allowance, in order to constitute an allowable deduction from gross income, should be regularly charged off thereon. The particular manner in which it shall be charged off is not material, except that the amount measuring a reasonable allowance for depreciation must be either deducted directly from the book value of the assets, or preferably credited to a depreciation reserve account, which must be reflected in the annual balance sheet. If regular books of account are not kept by the taxpayer, a permanent record must be kept of the facts on which the claim for depreciation is based. The allowance should be computed and charged off with

express reference to specific items, units, or groups of property, each unit being considered separately, or specifically included in a group with others to which the same factors apply. The taxpayer should keep such records as to each item or unit of depreciable property as will permit the ready verification of the factors used in computing the allowance for each year for each item, unit, or group.

Art. 180. Depreciation in the case of real property held for life and property held in trust. In the case of property held by one person for life, with remainder to another person, the deduction for depreciation will be computed as if the life tenant were the absolute owner of the property, so that he will be entitled to the deduction during his life; and thereafter the deduction, if any, will be allowed to the remainderman, computed on the original basis. In the case of property held in trust, the allowable deduction may be apportioned between the income beneficiaries and the trustee in accordance with the pertinent provisions of the will, deed, or other instrument creating the trust; or, in the absence of such provisions, on the basis of the trust income which is allowable to the trustees and beneficiaries respectively.

Art. 181. Records of depreciable property. In order that the verification of a taxpayer's claim for depreciation allowances may be facilitated, it is required that the taxpayer keep a record of all property on account of which he claims an allowance for depreciation. This record should disclose in respect of each item, its description, its cost, the date of acquisition, its estimated useful life, its value as of January 1, 1934, or other basic date, extensions and betterments added and date of same, the amount of depreciation claimed each year, its probable useful life, its estimated salvage value and such other information as may be considered of value in determining the rate of depreciation applicable to the property. Where the value, probable remaining useful life or salvage value is estimated, the books should show the data used in ascertaining such basis. In the case of a continued neglect or refusal to establish and maintain such record, the taxpayer's claim for depreciation will not be allowed.

Art. 182. Depreciation of intangible property.

1. Intangibles, such as patents and copyrights, licenses and franchises, the use of which in trade or business is definitely limited by statute, may be subject to a depreciation allowance, provided the income therefrom is included in gross income. A patent or copyright which is not in use for business purposes cannot be depreciated. In the absence of satisfactory evidence as to the cost of a patent or copyright, no basis for depreciation can be determined. Intangibles such as good will, secret formulae or processes, trade marks, trade names, and trade brands, the useful life of which is indeterminate are not subject to depreciation for income tax purposes.

2. In computing a depreciation allowance in the case of a patent or copyright, the capital sum to be replaced is the cost (not already deducted as current expense) of such patent or copyright, or its fair market value as of January 1, 1934. If the patent or copyright was acquired from the government, its cost consists of the various governmental fees, cost of drawings, experimental models, attorney's fees, etc., actually paid. If the patent becomes obsolete prior to its expiration, obsolescence will be permitted as deduction only when affirmative and satisfactory evidence is submitted as to the year in which it actually became obsolete.

3. The depreciation of a patent or copyright is based on a life of seventeen or twenty-seven years, respectively.

Example: Taxpayer paid $1,000.00 for a patent issued seven years prior to date of purchase. The patent had an unexpired life or term of ten years; therefore, one-tenth of its cost may be deducted annually.

Depreciation of abstract books is not an allowable deduction.

Art. 183. Depreciation of drawings and models. A taxpayer who has incurred expenses in his business for designs, drawings, patterns, models, or work of an experimental nature calculated to result in improvement of his facilities or his product, may, at his option, deduct such expenses from gross income for the taxable year in which they are incurred; or, if the period of usefulness of such assets may be estimated with reasonable accuracy, they may be the subject of depreciation.

Art. 184. Depreciation of automobiles, trucks, etc.

1. The depreciation allowance, in case of an automobile, truck, etc., used in whole or in part for business purposes, must be based on its probable useful life under average normal conditions and use, from the time of its original purchase for use to the end of its usefulness.

2. The depreciation allowed on a trade-in automobile or other motor vehicle, for the year of trade-in, is to be computed for only the period in that year such item was owned by the taxpayer, and at the same rate of depreciation allowable for the prior year. If in disposing of the vehicle the taxpayer sustains a loss, such loss will be deemed a "capital loss resulting from the sale or exchange of personal property of the taxpayer," such losses are not deductible under the law.

For "depreciation allowed to farmers," see Art. 76.

DEPLETION

Art. 185. Allowance for depletion.

1. The allowance for depletion will be computed on a percentage basis at the following rates, applied to the gross income for the taxable year: Oil and gas wells, 20 per cent; coal mines, quarries, sand and gravel pits, 5 per cent; provided, however, that in no case shall the deduction on account of depletion exceed 50 per cent (computed without the allowance for depletion) of the net income of the taxpayer from the property; and the aggregate allowance for depletion over the life of the property shall not exceed 100 per cent of the cost basis.

2. In all cases relating to depletion other than percentage depletion or to depreciation of improvements in connection with depletion, federal regulations and decisions, including decisions of the federal tax court and other federal courts, where the same are not in conflict with Iowa law or income tax regulations, will be given due consideration by the commission.

Art. 186. Sec. 422.9 [Subsection 6]. Allowable deductions on gross income.

Art. 187. Contributions or gifts.

1. In connection with claims for deductions under sec. 422.9(6), there shall be stated on the returns of income the name and address of each organization to which a contribution or gift was made with the approximate date and the amount of the gift in each case. Claims for deductions under this section must be substantiated, when required by the commission, by a statement from the organization to which the contribution or gift was made, showing the name and address of the contributor or donor, the amount of the contribution or gift, and the date it was made, and by such other information as the commission may deem necessary.

2. A gift to a common agency for several corporations or associations, as to a community chest, is treated as contributed directly to them.

3. Where a fraternal order or similar organization solicits contributions to a fund for the purpose of public charity, such contributions are deductible if the fund is held separate from other funds of the organization, and the benefits therefrom are not confined to members of the organization, their families or dependents.

4. If the contribution consists of property other than money, the basis for its deduction will be its fair market value as of the date of the donation.

5. Premiums on irrevocable life insurance policies payable to religious, charitable, etc., organizations, are deductible as contributions in the year in which such premiums are paid.

6. Contributions by corporations are allowable as deductions in the same manner and to the same extent as in the case of individuals.

For contributions by estates and trusts see Art. 257-8 (a). For contributions by partnerships see Art. 245.

In the case of a husband and wife making a joint return, the deduction for contributions made by them is limited to 15% of their aggregate net income (computed without the benefit of this deduction) as shown by their return.

Art. 188. Definition of religious, charitable, scientific and educational corporations and associations. In order to be deductible under section 422.9 of the Act, the corporation or organization must meet two tests:

(a) It must be organized and operated exclusively for one or more of the aforesaid purposes;

(b) Its net income must not inure in whole or in part to the benefit of any private stockholder or individual.

Art. 189. Nondeductible contributions and donations.

1. Contributions, gifts and donations which do not come within the specific provisions of the law cannot be deducted in arriving at net income.

2. Among nondeductible contributions are those made to fraternal, social and benevolent societies, such as the Masons, Odd Fellows, Knights of Columbus, etc., to campaign or other political funds; cemetery associations operated for profit; college fraternities or labor unions; temperance organizations or any organization whose activities include efforts to secure enactment or repeal of legislation.

3. Donations to individuals and personal donations to clergymen (including Christmas and Easter offerings) are considered gifts, not allowable as deductions.

4. Dues, initiation fees or contributions to social or athletic clubs or fraternal organizations are not deductible.

Art. 190. Other contributions and donations. Contributions or donations which legitimately represent a consideration for a benefit flowing directly to a trade or business are allowable deductions from gross income. Examples of such donations are contributions for convention gatherings, weekly band concerts, or to a volunteer fire department when not of benefit to any individual. Amounts contributed to any organization for lobbying purposes, or for the promotion or defeat of legislation by propaganda or otherwise and contributions to political parties, or to candidates for campaign expenses are not deductible from gross income. In each case it must be conclusively shown that the donation advances the business interests of the donor. Pew rent is deductible as a contribution.

Art. 191. Dues paid to chamber of commerce and similar organizations.

1. Dues paid to a chamber of commerce or to a similar organization are deductible only by one carrying on a business or profession on his own account and when membership in such organization will advance the business interests of the member. Such dues when paid by an officer or employee of a corporation or by any other employee cannot be deducted where membership is used to advance the business of the employer and not of the member. If, however, an employer requires an employee to maintain membership in such an organization as one of the duties of the position held by him, the cost of such membership becomes a necessary expense in earning the salary paid such individual and is deductible by such employee.

2. Where an employer pays such dues for his employees, the amount thereof may be deducted by the employer as business expense.

UNALLOWABLE DEDUCTIONS

Art. 192. Section 422.10. Unallowable deductions on gross income.

Art. 193. Personal, family and living expenses.

1. This class of nondeductible items includes (but is not limited to) the following items:

Alimony payments
Attorney's fees, personal service
Automobile, personal, expenses and depreciation of
Child support payments
Commutation expenses
Damage to or destruction of home or personal property
Education, expenses of
Garbage collection costs
Gifts
Insurance:
  Automobile, personal
  Home or personal property
  Life
Litigation, personal, costs of
Loss on sale of home or personal property

Moving expenses, personal
Parking meter fees, personal vehicle
Personal family and living expenses
Post graduate course, costs of
Rent of home
Repairs to home or personal property
Safe deposit box rental
Separation allowance payments
Sewage disposal costs (except business)
Theft of personal funds or property
Travel to seek or take employment
Voluntary payment of taxes, interest, or other obligations of another
Wages and board of household or personal employees

2. Expenses of attending summer school are deductible only when such attendance is compulsory.

Art. 194. Nondeductible capital losses.

1. Capital gain arising from the sale or exchange of real or personal property of a taxpayer does not constitute taxable income, and losses of similar nature are not deductible. However, such gains will be taxable and such losses deductible in the case of a taxpayer who deals regularly in such real or personal property or in the case of sale or exchange of property acquired and held for sale. Surrender of corporate stocks or bonds to the corporation for retirement and the loss of property for foreclosure of lien for property taxes, or by tax sale, constitute sales or exchanges.

2. Losses resulting from stocks, bonds, or other securities determined to be worthless and charged off during the taxable year are not allowable deductions from gross income. The word "securities" includes stocks, bonds, promissory notes, mortgages, contracts for payment of money, bank deposits and any and all written assurance for the return or payment of money.

Art. 195. Losses of guarantors and endorsers. Any amount paid by a guarantor or endorser, as such, does not constitute an allowable deduction from gross income. When such person pays a debt, as guarantor or endorser, he thereby takes the place of the principal creditor and the title in the claim on account of which the debt was paid is vested in him. If the note or other security is determined to be worthless and is charged off during the taxable year, it represents a loss in connection with a security and under section 422.10, subsection 5, is not an allowable deduction.

Art. 196. Uncollectible deficiency upon sale of mortgaged or pledged property. Where mortgaged or pledged property is lawfully sold for less than the amount of the debt, and the remaining portion of the debt remains unsatisfied, the transaction represents a capital loss, and the amount is not deductible.

Art. 196-A. Foreclosure expenses. Expenses incurred in connection with foreclosure of a mortgage, or for the recovery of property sold under contract, including attorneys' fees, legal and court costs, taxes, insurance, and other expenses incident to such transactions, are not deductible from gross income, as such expenditures represent additions to the loan or increased investment in the property, as the case may be.

Art. 197. Examples of nondeductible capital losses.

1. Capital losses may be incurred through the sale or exchange of capital assets, from financial operations or from investments. Other deductions for capital losses are not allowable in the following cases:

2. Where a mortgagee cancels or forgives a portion of a mortgage indebtedness to enable the mortgagor to discharge the debt by means of a federal loan, or otherwise;

3. Where an individual, partnership or corporation engaged in making loans, inventories such loans and seeks thereby to reflect losses through the inventory;

4. Where a sale is made of real or personal property (including stocks, bonds or other securities) purchased and held for investment and not for resale;

5. Where a life insurance agent advances a premium or premiums due upon a policy written by him for a customer, and is not reimbursed by the insured, this does not constitute an ordinary and necessary expense of carrying on a trade or business and is not deductible, except to the extent of the amount of the commissions reported by the agent on these specific advances.

6. No loss which accrued prior to January 1, 1934, constitutes an allowable deduction from gross income, any more than income which accrued prior to January 1, 1934, and was then a determined and assignable claim is subject to the income tax or the business tax on corporations.

7. Net losses sustained in illegal transactions are not deductible.

8. Amounts paid as assessments on corporate stock are not deductible from gross income.

9. Expenses related to exempt income.

PERSONAL EXEMPTIONS

Art. 198. Sec. 422.12. Deductions from computed tax.

Art. 199. Personal exemption of single person. A single person may deduct from the computed tax a personal exemption of fifteen dollars ($15). 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.

Art. 200. Personal exemption of a married person. A married person living with husband or wife may, if a single joint return is filed, deduct from the computed tax a personal exemption of thirty dollars. In the absence of continuous residence together, whether or not, in the meaning of the law, a husband and wife are living together, must depend upon the character of the separation. 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, the additional exemption applies. 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 living abroad is not entitled to the joint exemption.

A nonresident taxpayer will be allowed to deduct a personal exemption for an entire year. See Art. 203-A and 305.

Art. 201. Personal exemption of a head of a family. A "head of a family" is a single or married individual who, during the taxable year, maintained a household and supported therein himself and one or more persons who were dependent upon him for support; provided, however, that such dependents must be of blood relation, marriage or adoption.

In the absence of continual actual residence together, the character of the separation must determine whether a person with dependent relatives is a head of a family, within the meaning of the statute. If a father is temporarily absent, or in the armed forces, or a child or other dependent is away at school or on a visit, the common home being still maintained, the additional exemption applies. A resident alien with children abroad is not entitled to credit as the head of a family.

For personal exemption of a decedent, see Art. 255.

A divorcee whose former spouse contributes for child support an amount sufficient for the major part of their support cannot claim exemption as head of a family.

Art. 202. Credit for dependents. A taxpayer may deduct from his computed tax an exemption of seven dollars and fifty cents for each child under twenty-one years of age, who is actually dependent upon and receives major support from taxpayer; also may deduct an exemption of seven dollars and fifty cents for each other person (other than husband or wife) actually dependent upon and receiving major support from the taxpayer.

A taxpayer who furnishes major support of a father, mother or grandparent, may, in lieu of this seven dollars and fifty cents exemption, deduct from his gross income four hundred and fifty dollars for each such actual dependent. This $450.00 deduction from gross income does not apply to a step-parent; or an in-law parent, in the case an individual is filing as a single person.

The exemption is based on actual financial dependency and may accrue to a person who is not the head of a family. A parent whose child receives from a trust fund, from its own earnings or from other separate source, amounts available for the major part of its support is not entitled to the exemption. Support of an able bodied person on account of unemployment does not create an allowable claim for the exemption.

Where the wife of a member of the armed forces receives the federal allotment for support of her children, plus a part of the husband's base pay, she cannot claim credit for dependency of the children, unless she is able to show that from other sources she provided the major part of their support.

Art. 203. Personal exemption and credit for dependents where status changes. If the marital status of the taxpayer changes during the taxable year, the personal exemption allowed by section 422.12 to a single person, a head of a family, or a married person living with husband or wife, and the credit for dependents allowed by the same section is to be apportioned according to the number of months during which the taxpayer occupied each status. For the purpose of the apportionment of the personal exemption and credit for dependents, a fractional part of a month shall be disregarded; however, if the fractional part is more than half a month it is to be considered a full month.

Example 1. A, who had been single during the preceding months of 1947, married B on July 20 and lived with her during the remainder of the year. If a joint return is made by A and B on the calendar year for 1947, the personal exemption will be $30.00; that is 7/12 of $15.00 for A while single, 7/12 of $15.00 for B while single, plus 5/12 of $30.00 for the period during which they were married. If separate returns were made by A and B on the calendar year basis for 1947, each may claim a personal exemption of $15.00; that is, 7/12 of $15.00 plus ½ of 5/12 of $30.00. In the latter case, however, the joint exemption of 5/12 of $30.00 may by agreement be taken either by A or B or divided by them in any proportion.

Example 2. A and B, who were heads of families during the first six months of 1947, were married on July 1 and lived together during the remainder of the year. If a joint return is made by A and B on the calendar year basis for 1947, the personal exemption will be $45.00; that is, ½ of $30.00 for A while the head of a family, plus ½ of $30.00 for B while head of a family, plus ½ of $30.00 for the period during which they were married and living together. If separate returns are made by A and B on the calendar year basis for 1947, each may claim a personal exemption of $22.50; that is ½ of $30.00 plus ½ of ½ of $30.00. As in example 1 the personal exemption in the latter case may be taken by either or divided in any way.

Example 3. A and B were married and living together until November 30, 1947, when B, the wife, died. They had no dependents. The taxable period of B is January 1, 1947 to November 30, 1947. The combined personal exemption for the period during which they were living together, that is, 11/12 of $30.00 or $27.50, may by agreement be taken either by A or B's fiduciary on behalf of B, or divided between them in any proportion. If A, the surviving spouse, files a return for the calendar year 1947, he may claim, in addition to his portion of the combined personal exemption, a personal exemption for the period from the date of the death of B to the close of his taxable year, that is, 1/12 of $15.00 or $1.25.

Example 4. A furnished the chief support of a child, who was the qualifying dependent for head of a family, under 21 years of age, until the death of the child on June 20, 1947. If A makes a return on the calendar year basis for 1947, he is entitled, in addition to his allowable personal exemption, to a credit for dependents in the amount of $3.75, that is, 6/12 of $7.50.

Example 5. A and B were married and living together until June 30, 1947, when A, the husband, died. Prior to the date of his death, A was the chief support of a child, who was a qualifying dependent for a head of a family. B, the surviving spouse, was the chief support of the child during the remainder of the year. If B makes a return for 1947 on the calendar year basis, she is entitled, in addition to a personal exemption, to a

credit for dependents in the amount of $3.75; that is, 6/12 of $7.50. The fiduciary, in making a return for A, is entitled to the same credit.

Example 6. A, a widower, qualifies as head of a family until March 31, 1947, on which date his one dependent child died. On September 30, A dies. The fiduciary, making a return for A may claim a personal exemption of $15.00; that is, 3/12 of $30.00 for the period during which he was head of a family, plus 6/12 of $15.00 for the period during which he was a single person, not the head of a family. The fiduciary may also claim as credit for dependents, 3/12 of $7.50.

Art. 203-A. Taxpayer becoming or ceasing to be a resident of the state. Where a person becomes or ceases to be a resident of this state during the taxable year, the personal exemption and credit for dependents will be prorated on the basis of the number of months of residence in the state.

Example—A married individual, with one dependent becomes a permanent resident of Iowa on August 1, 1947, and during the remainder of the year has a net income of $2,000. His tax computed at annual rates will be $22.50. He has been a resident for five months, or 5/12 of the taxable year, and will be allowed to deduct as personal exemption 5/12 of $30.00, or $12.50, plus 5/12 of credit for dependent, or $3.13, total deduction $15.63, leaving tax payable $6.87.

Where the computed tax on the net income is less than the allowable personal exemption for the time of residence, no return will be required.

The same rules apply in the case of one ceasing to be a resident of the state.

RETURNS AND PAYMENTS OF TAX

Art. 204. Sec. 422.13. Returns by individual.

Art. 205. Return by resident individual taxpayer. (a) For each taxable year every resident of Iowa, single or married and not living with spouse, whose gross income as defined in sec. 422.8 is $3,000 or over regardless of the amount of net income, or whose net income as defined in sec. 422.7 is $1,500 or over, must make, sign and file a return.

A husband and wife living together for the entire year need not make returns unless their aggregate taxable net income for the taxable year is $2,350 or more, or their aggregate gross income is $3,000 or more, regardless of the amount of net income. If their aggregate net income for the taxable year is $2,000 or more, or their aggregate gross income is $3,000 or more, each must make, sign and file a return, or the income of each must be included in a single joint return.

A husband and wife living together at the close of the taxable year, but not during the entire taxable year, must make, sign and file a return or returns if their aggregate gross income for the taxable year is $3,000 or more, or their net taxable income as defined in sec. 422.7 is $2,000 or more. See Art. 203.

Every married person living with husband or wife for any part of the taxable year, but not at the close of the taxable year, must make a return if his gross income for the taxable year is $3,000 or more, or his net taxable income is $2,000 or more. See Art. 203.

(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. (See Articles 203-A and 304.)

(c) Whether or not an individual is the head of a family or has dependents is immaterial in determining his liability to render a return.

(d) If separate returns are filed by husband and wife, the wife is to include in her return only such income as would come to her as an individual apart from her husband, and each may claim one-half of the credit for personal exemption or such credit may, in accordance with an agreement entered into by them, be taken by either or divided between them in any proportion. The entire credit on tax for dependents will be deductible by the husband, or by the wife if she furnishes substantially the entire support of the dependents.

(e) The return for the period in which falls the death of a taxpayer is a return for the period during which the taxpayer was in existence.

(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 shall not be deemed completely executed and filed as required by law.

Art. 205-A. Resident optional individual return. The optional return (IT-1A) may only be used by individuals whose adjusted gross income less the federal income tax paid or withheld during the period the return covers is $5,000.00 or less. Its use is entirely optional on the part of the maker of the return, and when used no deduction from gross income can be taken for allowable deductions as permitted at lines 11 to 15, inclusive, on form IT-1. This optional form is offered as a convenience to qualifying taxpayers in determining their income tax. It allows for charitable contributions, interest, taxes, etc., approximately 5% of taxable income after deduction of federal income tax paid or withheld. If husband or wife elects to use the optional form the other must also use the optional form. If the optional form is used it cannot be amended on the regular form (IT-1) after due date for filing the optional form.

Art. 206. Amended returns changing basis of reporting income.

1. If husband and wife filed a joint return or separate returns they, after the due date for filing that return or those returns, will not 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.

2. The term "joint return" means a return wherein both husband and wife report income in a single return.

3. Where income of husband and wife is included in a single joint return, such return must be made in the name of and signed by both husband and wife. Where income of but one spouse is included in a return, only the one whose income is reported therein need sign the return.

Art. 207. See Art. 203-A.

Art. 208. Returns of minors.

1. In the absence of proof to the contrary, the father (or the mother, if head of the family) is presumed to have legal right to the earnings of his minor children, and, except as provided herein, such earnings must be included in the gross income of the parent.

2. If, however, the minor has been emancipated, or if it is shown that he is entirely self-supporting, a minor must, if his gross and net income fall within the requirements for making a return, make his own return, and he cannot be classed as a dependent for the purpose of credit for dependency. Income derived by a minor from sources other than personal earnings cannot be included in the gross income of his parent.

Art. 209. Sec. 422.20. Basis of returns.

Art. 210. Basis of returns.

1. A taxpayer may compute his income on either a "cash basis" or an "accrual basis," depending upon the method of accounting used by him, but in either case all items of gross income and all deductions must be treated with reasonable consistency. All items of gross income shall be included in the gross income for the taxable year in which they are received, and deductions taken accordingly, unless in order to clearly reflect income such amounts are to be accounted for as of a different period. For instance, in any case in which it is necessary to use an inventory, no accounting in regard to purchases and sales will correctly reflect income except an accrual method. A taxpayer is deemed to have received items of gross income which have been credited to or set apart for him without restriction (Art. 38). A return partly on a cash basis and partly on an accrual basis cannot be accepted.

2. A taxpayer, who was not required to file an Iowa income return prior to the year his first return covers, may adopt an accrual basis to reflect income.

The opening inventory on that return is to include all goods or farm products on hand at the date of that inventory.

3. A taxpayer desiring to change the basis of his return must, at least thirty days before the close of his taxable year, apply to the commission for permission to make such change, which request shall be accompanied by a statement specifying the classes of items which will be differently treated under the two systems and all items which would be duplicated or entirely omitted as a result of the proposed change, and by a copy of the consent of the commissioner of internal revenue to change the basis for federal tax purposes. Where a change is authorized, it must be effective at the same date as that authorized by the commissioner of internal revenue.

Art. 211. Due date for returns. The due date for filing income tax returns is the ninetieth day 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 form IT-5 and IT-5A and returns of withholding agents on form NR-5 and NR-5A is the ninetieth day after the close of the calendar year. Returns not filed on or before the due date will be subject to penalties for delinquency.

Art. 212. Method of accounting. A taxpayer must make his return on the basis on which his books are kept, if that basis reflects his true income. He must, therefore, maintain such accounting records as will enable him to do so. It is recognized that no uniform method of accounting can be prescribed for all taxpayers and the law contemplates that each taxpayer shall adopt such forms and systems of accounting as are in his judgment best suited to his purpose. Among the essentials are the following:

1. In all cases in which the production, purchase or sale of merchandise of any kind is an income-producing factor, inventories of the merchandise on hand (including finished goods, work in process, raw materials and supplies) should be taken at the beginning and end of the year and used in computing the net income of the year. See Art. 69 et seq.

2. Expenditures made during the year should be properly classified as between capital investment and income expenses. In general, a capital expenditure is an outlay that results in the acquisition of property or in a permanent betterment or improvement extending beyond the taxable year, as distinguished from expenditures essential to the operation of business. Capital expenditures should be charged to capital account.

3. In any case in which the cost of capital assets is being recovered through deductions for wear and tear, depletion, or obsolescence, any expenditure, other than ordinary repairs made to restore the property or prolong its useful life, should be charged against the property account or the appropriate reserve and not against current expenses.

4. The return of a taxpayer is made and his tax computed for a calendar year, unless, with the consent of the commission, he has established a fiscal year. No fiscal year will, however, be recognized unless before its close, it was definitely established as an accounting period by the taxpayer, his books being kept in accordance therewith, and inventories, if any, taken at the beginning and end of such fiscal year. A taxpayer having no established fiscal year must make his return on the basis of the calendar, and his return must, in any event, be based on the same taxable period as that used in making his federal return. However, in the case of fiduciary returns of income for an estate or trust, same are to be made to cover such periods of time as are provided for in Article 257, and, therefore, are not required, in all cases, to be based on the same taxable period as the federal fiduciary return.

Art. 213. Change of accounting period. If a taxpayer changes his accounting period from that of

the calendar year to that of a fiscal year, or from a fiscal year to the calendar year, he shall, prior to the expiration of 30 days from the close of the fractional part of the year for which a return would be required to effect the change, give to the commission written request for such change and his reasons therefor. If the change in the basis of computing the net income of the taxpayer is approved by the commission, the taxpayer shall thereafter make his returns upon the basis of the new accounting period. A separate return (described in Art. 214) must be made for any fractional part of a year occasioned by such change.

A taxpayer subject to federal income tax must file with his application for the change a copy of the consent of the commissioner of internal revenue to change the basis of his returns for federal income tax purposes. Any change in an accounting period for which permission is granted shall not diminish the amount of tax which would have been due had not the change been made.

Art. 214. Returns when accounting period changed.

1. No return may be made for a period of more than twelve months. A separate return for a fractional part of a year is, therefore, required whenever there is a change, with the approval of the commission, in the basis of computing net income from one taxable year to another taxable year. Net income, computed on the basis of the period for which such separate return is made, shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months included in the period for which the separate return is made. The tax shall be such part of the tax computed on such annual basis as the number of months in such period is of twelve months, and personal or specific exemption, if any, shall be prorated on the same basis.

2. Such report must be filed and the tax paid within ninety days after the end of the period for which the return is made.

Example: As a result of a change in the basis of computing income from the calendar year to a fiscal year beginning July 1 and ending June 30, taxpayer files a separate return for the period January 1, 1949, to June 30, 1949, disclosing a net income for such period of $10,000.00. Multiply this amount by 12, equals $120,000.00; divide by 6, the number of months covered by the return, equals $20,000, determined as total income for the year. The computed tax will be $675.00. From this the taxpayer may deduct personal exemption, $30.00, plus credit for dependent, $7.50, leaving a tax of $637.50. But the taxable income on the basis of which the tax is computed was for but 6/12 of the taxable year, hence the tax due and payable will be but 6/12 of that computed as for the full year, or $318.75.

Art. 215. "Paid or incurred" and "paid or accrued."

1. The terms "paid or incurred" and "paid or accrued" will be construed according to the method of accounting upon which the net income is computed by the taxpayer. The deductions and credits provided for in the law must be taken for the taxable year in which "paid or accrued" or "paid or incurred," unless in order to clearly reflect the income, such deductions or credits should be taken as of a different period.

2. However, in his income tax return, he shall take the deduction or credit only for the taxable period in which it was actually "paid or incurred" or "paid or accrued," as the case may be. Upon the audit of the return, the commission will decide whether the case is within the exception provided by the law, and the taxpayer will be advised as to the period for which the deduction or credit is properly allowable.

Art. 216. Sec. 422.21. Form and time of return.

Art. 217. Time and place for filing return. A return of income must be filed on or before the ninetieth day 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.

Art. 218. 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 $10; if $10 or less the full amount is to be paid. If the time for filing is extended and the tax payable is over $10, interest at 6% 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 $10 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.

Art. 219. 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 charges. 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.

Art. 220. 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.

Art. 221. 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 $10.00, 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 $10.00 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 the rate of six per cent per annum will be added to the tax.

Art. 222. Sec. 422.24. Installment payments—interest.

Art. 223. Limitation on installment payments. The privilege of making payment of the tax in two installments is allowable only in cases where not less than one-half of the tax due is paid within ninety days after the close of the taxable year. Where delinquent tax or an additional assessment of tax is payable, the entire amount thereof will be due and payable when the return is filed.

Art. 224. 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.

Art. 225. Use of prescribed forms. Returns must in all cases be made by residents and nonresidents 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.

Art. 226. List of forms. The following forms prescribed by the commission, are available to taxpayers:

Form IT-1	Resident individual return.
Form IT-1A	Resident optional individual return.
Form IT-1B	Schedule of farm income and expenses.
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 IT-13	Schedule of traveling expenses.
Form IT-15	Schedule in support of claim for head of family.
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.

Art. 227. Sec. 422.22. Supplementary returns.

Art. 228. Cross references to returns.

Art. 15	Period of return.
Art. 16	Example of computation of tax.
Art. 77-86	Returns of farmers and stock raisers.
Art. 210	Basis of returns.
Art. 210	First return of farmer, on accrual basis.
Art. 269	Return where two or more trusts.
Art. 268	Return by receiver.
Art. 242-243	Returns of partnership.
Art. 257	Return by fiduciary.
Art. 259	Return by guardian.
Art. 254-255	Return for decedent.
Art. 265	Final report of fiduciary.
Art. 273	Fiduciary return of information.
Art. 279	Returns of members of armed forces.
Art. 313	Return by withholding agent.

INFORMATION AT SOURCE

Art. 229. Sec. 422.15. Information at source.

Art. 230. 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, Des Moines 19, Iowa, on or before ninety days 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.

Art. 231. 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 in this state) making payments in a calendar year of fixed or determinable income of $1,000.00 or more to any individual.

Art. 232. What is included in calculating amounts for returns of information.

1. 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 board furnished) on which information returns are required, equal or exceed these amounts. 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 equals $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.

2. 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 article.

3. 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. See Art. 38.

4. Corporations are required to report payments of dividends in amounts of one hundred dollars or over.

Art. 233. 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.

Art. 234. 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.

Art. 235. 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 March 31st 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 postoffice address must be given. The number of taxpayer's dependents should be given.

PARTNERSHIPS

Art. 236. Sec. 422.15. Information at source.

Art. 237. Sec. 422.20. Basis of returns.

Art. 238. Partnership defined. 1. The Iowa Supreme Court in Malvern National Bank v. Halliday, 195 Iowa 734, reaffirmed in Butler v. Lloyd, 230 Iowa 422, stated in substance that:

"The salient features of an ordinary partnership are (1) community interest in profits and losses; (2) a community of interest in capital employed; (3) a community of power in administration. These are the primary tests and the definite indications of the existence of a partnership. In the absence of any one of these elements there can be no real partnership."

2. The term "partnership" includes a syndicate, group, pool, joint venture, or any other unincorporated organization through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of the statute, a trust, estate, or corporation; and the word "partner" includes a member in such syndicate, group, pool, or organization.

Art. 239. Limited partnerships. Under the provisions of chapter 184, Laws of the Fifty-first General Assembly, limited partners are no longer taxable as corporations. Accordingly such partnerships, for the year 1945 and subsequent years, shall file partnership returns and the members thereof will be taxable on their distributive shares of the partnership net earnings, as in the case of an ordinary partnership.

Art. 240. Association distinguished from partnership.

1. An organization, the partnership interests of which are not transferable without the consent of the members, is a partnership and not an association.

2. Where a partner may dispose of his interest or any part of it without consulting the other members of the organization, such an organization, except a limited partnership, is an association, taxable as a corporation.

3. Joint investment in and ownership of real or personal property not used by the owners in the operation of any trade or business and not covered by a partnership agreement, does not ordinarily constitute a partnership.

Art. 241. 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 Art. 297 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 in art. 302 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.

Art. 242. 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. The return shall be made on Form IT-3 and signed by one of the partners. Such return shall be made for the calendar or fiscal year in which the partnership accounts are kept, irrespective of the taxable years of the partners. If the partnership makes any change in its accounting period, it shall make its return in accordance with the provisions of art. 214.

Art. 243. 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) all items of gross income received by or accrued to the partnership during the tax year; (b) all allowable deductions; (c) the names and addresses of the individuals entitled to share in the net income of the partnership; (d) the amount of such distributable share of each individual; and (e) such other information as may be required by form IT-3. The return of an Iowa partnership which has one or more nonresident partners, and which carries on business both within and without the state, shall include in its return all of the above described information and shall also attach to the return schedules disclosing the allocation of its net income within and without the state as prescribed by regulations, for the reason that a nonresident partner of such a partnership is not taxable upon his distributable share of such part of the net income of the partnership as is derived from business carried on without the state. Sales made by an Iowa partnership for shipment or delivery outside of the state, do not constitute doing business outside the state.

Art. 244. General provisions as to partnerships.

1. A partnership engaged in carrying on business in this state is an Iowa partnership, and all income accruing to it must be included in gross income.

2. 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 section 422.8-2 (g), article 104.

3. A partnership between husband and wife is recognized in Iowa.

4. The death of a partner does not of itself make the estate of the decedent a partner, but in case it is agreed that the business shall continue as a partnership, the authorized representative of the estate or heirs assumes the status of a partner.

5. When a partnership changes to a corporation during the taxable year, returns of information are required to be made for the entire year.

6. Where a change occurs in a partnership during the taxable year, and no separate accounting was had for each period, the net income for the year will be apportioned according to the time each partnership was in control of the business.

7. A partnership is considered in law as an arti-

ficial person or being, distinct from the persons composing it, and a partner may deal with a partnership on the same basis that any other person may deal with it.

Art. 245. Taxation of partnerships. Partnerships, as such, are not subject to taxation under the Act, but all partnerships are required to make returns of income. Individuals carrying on business in partnerships are, however, taxable upon their distributable shares of the net income of the partnership, whether distributed or not, and are required to include such distributable shares in their returns. The net income of a partnership shall be computed in the same manner and on the same basis as the net income of an individual, except that the deduction of charitable contributions and of the "dividend credit" are not permitted, these credits being taken by the partners in their individual returns in proportion to their partnership distributable shares.

Art. 246. Cross references to partnerships.

Art. 241. Distribution and taxation of partnership income.
Art. 297. Distributive shares of nonresident partners.
Art. 302. Losses of nonresident partners.
Art. 310. Withholding in case of nonresident partner.

ESTATES AND TRUSTS

Art. 247. Sec. 422.4 [Sub. 6]. Definitions controlling division.

Art. 248. Fiduciary defined. The word "fiduciary" applies to persons occupying positions of peculiar confidence and trust toward others, such as executors, administrators, guardians, trustees, receivers and conservators. 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. A committee or guardian of the property of an incompetent is a fiduciary. There may be a fiduciary relationship between an agent and a principal, but the word "agent" does not denote a fiduciary. An agent having entire charge of property, with authority to effect and execute leases entirely on his own responsibility and without consulting his principal, merely turning over the net profits from the property periodically to his principal by virtue of authority conferred upon him by a power of attorney, is not a fiduciary within the meaning of the statute. In a case where no legal trust has been created in the estate controlled by the agent and attorney, the liability to make a return rests with the principal.

Art. 249. Sec. 422.6. Income from estates or trusts.

Art. 250. Taxing income from estates and trusts. The personal net income tax shall apply to and become a charge against estates or trusts.

The net income of an estate or trust shall be computed in the same manner and on the same basis as provided in Division II of the Iowa Income Tax Law for individual taxpayers, with the exception of taking a deduction for contributions paid to religious and charitable organizations, et al. (See subsection 2 of Code sec. 422.6.)

Fiduciaries required to make returns of income under the provisions of Division II of the Iowa income tax law shall be subject to all the provisions of said division of the law which apply to individuals. (See subsection 3 of Code sec. 422.14.)

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.

Art. 251. 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.

Art. 252. Resident and nonresident estates and trusts distinguished. For the purposes of the income tax, estates and trusts are (a) resident estates or trusts or (b) nonresident estates or trusts. If the decedent was at the time of his death domiciled in the state of Iowa, his estate is a resident estate and any trust created by his will is a resident trust. If the decedent was not at the time of his death domiciled within this state, his estate is a nonresident estate, and any trust created by his will is a nonresident trust. If the creator of a trust was, at the time the trust was created, domiciled within the state of Iowa, or if the trust consisted of property of a person domiciled within this state, the trust is a resident trust. Conversely, if the creator of a trust was not at the time the trust was created domiciled within this state, the trust is a nonresident trust. If the trust resulted from the dissolution of an Iowa corporation the trust is a resident trust. If the trust resulted from the dissolution of a foreign corporation, the trust is a nonresident trust.

The residence or situs of the fiduciary does not in any sense control the classification of estates or trusts as resident or nonresident.

Art. 253. Taxable income of nonresident estates, trusts and beneficiaries. An estate or trust is a taxable entity. In the case of a nonresident estate or trust, income, whether taxable to the estate or trust as an entity or to nonresident income beneficiaries, is taxable only if and to the extent that income is derived from property owned or business carried on within this state and taxable in this state. See arts. 262, 287 and 288.

Art. 254. Sec. 422.23. Return by administrator.

Art. 255. Filing returns for a decedent.

1. An executor or administrator shall file a final individual income tax return for the decedent for the taxable year of decedent's death. 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 deceased taxpayer prior to death. If the commission discovers from an examination of such return or of the fiduciary return, or otherwise, that the decedent had not filed individual returns for prior years, and where it appears that he 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. (Subsection 2, Code section 422.25.)

2. In the case of a taxpayer not in existence during the whole of an annual accounting period, the return shall be made for the fractional part of the year during which the taxpayer was in existence. The due date of a decedent's return will be ninety (90) days after the close of his normal tax year.

The personal exemption on a decedent's final return should be prorated to the date of death and none allowed for the remainder of the year.

3. If the decedent was a married person, the surviving spouse may not include the income of the deceased spouse in a single joint return for the taxable year.

4. Whether the decedent's return is on either a cash or an accrual basis, the decedent's share of the profits of a partnership of which he was a member for the part of the taxable year preceding his death, shall be included in the gross income in his return.

5. In a decedent's return on an accrual basis, where commissions on renewal premiums on insurance policies previously written or other commissions, any of which are due or are to become due the decedent, are appraised for Iowa inheritance or estate tax and such tax is paid thereon, the amount of such appraisal shall be included in the income of the decedent as accrued at the date of his death, and will not be taxable to the decedent's estate or to beneficiaries thereof until the amount of such appraisal has been recovered. If not so appraised and taxed, the commissions will constitute taxable income of the estate and the beneficiaries when received by them. See art. 32-2.

6. The final individual return for a decedent shall be mailed to or delivered to the Iowa State Fiduciary Income Tax Division, State Office Building, Des Moines 19, Iowa.

Art. 256. Sec. 422.14. Return by fiduciary.

Art. 257. Returns by fiduciary. Every fiduciary, or at least one of joint fiduciaries, must make a return of income—

1. For the individual whose income is in his charge if the income of the individual is such that he would be required to file a return in accordance with the provisions of section 422.13 were it not for the fact that the fiduciary is required to file such return.

2. The executor or administrator of a decedent's estate must make a return for the decedent for that part of the taxable year preceding his demise. See art. 255 (1).

3. For the estate or trust for which he acts if the net income of such estate or trust is $600 or over or if the gross income of the estate or trust is $3,000 or over, regardless of the amount of net income.

4. The first fiduciary return in the case of a decedent should ordinarily commence with the day next after date of death.

5. In determining whether returns must be filed for an estate or trust, the entire income of the estate or trust from all sources (except income specifically exempted from taxation) must be considered if either the fiduciary, the decedent, or any of the beneficiaries are residents of this state. If neither the fiduciary, the decedent, nor any of the beneficiaries are residents of this state, only income from sources within this state should be considered.

6. An estate or trust is allowed to establish as its taxable year either a calendar year (a year covering the period from date of death of the decedent and ending on December 31 of the same year), or a fiscal year provided that the fiduciary keeps the account books on that basis. In the case of an estate for a deceased person the fiscal year shall be an accounting period commencing with the day next after date of death of the decedent and ending one year from date of death, or if the estate be ready for settlement and closing within such first year period, the fiduciary return shall cover the full period of administration of such estate.

7. In making each fiduciary return for an estate or trust there should be included an itemized schedule of all receipts and disbursements for the period covered by the return, with taxable and nontaxable income and allowable and nonallowable deductions properly described and segregated. Capital gains and profits arising from the sale or exchange of real or personal property of the estate or trust, as well as capital losses resulting from the sale or exchange of real or personal property of the estate or trust, are to be excluded. (Subsection 2(a), Code sec. 422.8, and subsection 5, Code sec. 422.10.) For a definition of the term "capital assets", see art. 6.

8. In making a return for the estate or trust for which he acts, the fiduciary will be entitled to the following deductions and credits:

(a) All deductions allowable to an individual in his individual income tax return, except that no deduction will be allowable for contributions except in such amounts as, pursuant to the terms of the will or trust instrument, are paid or permanently set aside for contributions of the kind allowable as deductions in subsection 6 of section 422.9, art. 186.

(b) Distinction is made between (1) expenses which are charged against the corpus of the estate or trust (which must be paid whether or not income accrues to the estate or trust), and (2) expenses which are incident to the management of the estate or trust. Items falling under (1) are not proper deductions in computing net income, while items falling under (2) are allowable deductions from gross income.

In accordance with the foregoing the following items are not allowable deductions in determining the net income of the estate of a deceased person or in the matter of the creation or settlement of a trust:

1. Fees of the administrator or executor
2. Probate fees or court costs
3. Attorney's fees
4. Statutory allowance paid to surviving widow, even if same be paid out of income of estate (not taxable to widow)
5. Premiums on administrators' or executors' bonds.

The foregoing are regarded as corpus charges. Expenses of administration, for which proper allowance was or could have been made in connection with the matter of the state inheritance tax or the estate tax, are not proper deductions from gross income of the estate. (See sec. 450.12, 1946, 1950 Iowa Code.)

Expenses incurred in litigation to sustain a will are not proper deductions from gross income of the estate or trust.

Expenses incurred in connection with items required to be included in the gross income of the estate or trust are allowable deductions.

Premiums on the bonds of general guardians and committee of incompetents are ordinarily proper deductions if actually paid from income.

Amounts which a decedent owes to another at the time of his death are not deductible by his estate from its income when paid.

Specific bequests under the terms of decedent's will are not deductible from income. They are corpus charges.

Federal income taxes paid by an estate or trust on income reported on a state fiduciary return are deductible.

The Iowa income tax and either Iowa or federal inheritance or estate taxes are not deductible.

Depreciation on property held by a life tenant is not deductible on a fiduciary return. See art. 180.

A dividend credit against the computed tax may be taken on a fiduciary return. Arts. 48 and 49.

Medical expense, when paid by the executor or administrator, is an allowable deduction from gross income to be reported on the fiduciary return of the estate for the year or period in which paid, as such expense, for Iowa income tax purposes, is not to be considered a corpus charge. However, if such expense had been taken as a deduction on a state inheritance tax return that expense cannot be deducted on a fiduciary return.

(c) Ordinary and necessary expenses connected with the production of income required to be included in the gross income of an estate or trust are deductible in the same manner as similar expenses of an individual, if accrued subsequent to the creation of the estate or trust.

(d) In connection with the allowance of expenses which are incident to the management of the estate or trust, including such expenses as fees of the trustee; fees of attorneys; fees of a managing agent; and premium on bond of trustee. To be deductible from income on a fiduciary return such expenses must be "ordinary and necessary", which presupposes that they must be reasonable in amount and must bear a reasonable and proximate relation to the production or collection of taxable income or to the management, conservation, or maintenance of property held for the production of income.

9. Amounts paid or credited to the beneficiaries under specific provisions of the will or trust instrument or in pursuance of court order. However, if the fiduciary has discretionary powers referred to in the first clause of subsec. 4, Code section 422.6, no deduction may be taken from income for any amounts paid to the beneficiaries. In such cases the amounts so paid are taxable to the fiduciary, and they go tax free to such beneficiaries.

10. A nonresident fiduciary in charge of an Iowa estate or trust is responsible for making returns for such estate or trust to the same extent as if he personally resided in Iowa. The fact that a fiduciary is a nonresident does not relieve the beneficiary of an estate or trust from income tax, nor the fiduciary from tax on undistributed income.

11. An ancillary administrator need make no separate return if the domiciliary administrator includes in his return the entire income of the estate.

12. A specific exemption credit of fifteen dollars ($15.00), taken against the computed tax, is allowable on all fiduciary returns, including a fiduciary return that is an initial and final return combined. If the final fiduciary return covers a period of less than twelve (12) calendar months and there have been prior fiduciary returns filed in the matter, then such specific exemption credit must be prorated on the final return according to the number of months covered by the return.

13. In the case of property of a decedent which passes at the time of his death to his estate or to his heirs or beneficiaries, or to a trust, the value of such property shall be exempt from taxation under the personal net income tax division of the law, but the income from such property shall be included in the gross income of the estate, or of the heirs or beneficiaries if taken in kind by them. (Subsec. 2, c, Code section 422.8.) The fair market value of the said property shall be determined as in the case of property held by the taxpayer on December 31, 1933; except that in the case of personal property acquired by the estate of the decedent, or taken in kind by the heirs or beneficiaries, any appraisal made for the purpose of the state of Iowa inheritance tax shall be presumed to be the fair market value as of the date of such appraisal. For example: A decedent at the time of his death was the owner of certain livestock and grain. Such property was included in the probate inventory filed for his estate by the fiduciary, and was thus capitalized into his estate. Appraised values for state inheritance tax purposes were placed on such property as of date of death. The fiduciary later sold all of said property at public sale. Only the gain over the appraised value of the items would be reportable as taxable income. (See arts. 95 and 96.)

14. In making and filing fiduciary returns of income for an estate or trust, the fiduciary shall use blank form IT-4, "Iowa Fiduciary Return of Income". Such returns must be mailed to or delivered to the Iowa State Fiduciary Tax Division, State Office Building, Des Moines 19, Iowa.

Art. 258. 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.

Art. 259. Return by guardian. A fiduciary acting as guardian of a minor or of an incompetent person having gross or net income sufficient to require a return, must make a return for his ward and pay the tax, unless, in the case of a minor, the minor himself makes a return or causes it to be made. If the minor or incompetent is married and living with husband or wife, the aggregate gross or net income of such husband and wife will be controlling.

In making the return the allowable deductions will include all deductions which might be taken by the ward if making his own return and in addition thereto compensation of the guardian, commissions, legal fees, court costs, cost of guardian's bond, and all other ordinary and necessary expenses of the guardian incident to the production or collection of income receivable by the ward. See art. 264 as to final return of the guardian.

Art. 260. Classification of income of estates and trusts.

1. In the case of an estate for a deceased person during the period of administration or settlement, the income tax shall be imposed upon the estate with respect to the net income of the estate, and shall be paid by the fiduciary, but in determining the net income of such an estate there may be deducted from income the amount of any income properly paid or credited to any legatee, heir or other beneficiary. In such case the beneficiaries shall be taxable upon the net income that is so deducted by the fiduciary as having been paid or credited to them.

2. The income tax shall be imposed upon the estate or trust with respect to the net income of the estate or trust, and shall be paid by the fiduciary on the following classes of income:

a. Income accumulated in trust for the benefit of unborn or unascertained persons, or persons with contingent interest.

b. Income held for future distribution under the terms of the will or trust.

3. The income tax shall be imposed upon the estate or trust with respect to the net income of the estate or trust, and shall be paid by the fiduciary on the following classes of income, provided that the distribution of the income is in the discretion of the fiduciary, either as to the beneficiaries to whom payable or as to the amounts to which any beneficiary is entitled:

a. Income which is to be distributed to the beneficiaries periodically, whether or not at regular intervals, and the income collected by a fiduciary to be held or distributed, as the court may direct.

b. Income of an estate during the period of administration or settlement upon which the tax is to be paid as provided in subsection 4 of Code sec. 422.6.

If the fiduciary has such discretionary powers he shall not take a deduction from income for any amounts credited or paid to the beneficiaries in determining the net income of the trust, and he shall pay the tax on the net income. Income on which the tax has been paid by the fiduciary shall ultimately pass tax-free to the beneficiaries receiving it.

If the fiduciary does not have such discretionary powers, then the tax shall be imposed upon the estate or trust in the manner provided in subsection 3 of Code sec. 422.6.

4. In the case of estates that have been kept open beyond the normal period of administration, the income, whether actually distributed to them or not, shall be taxed to the beneficiaries ratably in proportion to their respective interests, and their names and addresses shall be reported by the fiduciary on the fiduciary return.

Art. 261. Sec. 422.20 [Sub. 4]. Gross income—exclusions.

Art. 262. Income of estates and trusts taxed to the beneficiaries.

1. Where any part of the net income of an estate or trust has been paid or credited to a beneficiary and properly taken as a deduction on a fiduciary return by the fiduciary, such beneficiary shall include the amount so paid or credited to him in his gross income. If the net income of the beneficiary is computed upon a basis different from that upon which the net income of the estate or trust is computed, he shall include in his gross income the amount so paid or credited to him from the income of the estate or trust whose taxable period ends within his taxable year.

2. No part of the net loss of an estate or trust may be deducted from the gross income of a beneficiary thereof.

3. A resident beneficiary of an estate or trust is taxable on income received by or credited to him by the fiduciary, whether such income is derived from sources within or without the state, and without consideration as to whether the estate or trust is a resident or nonresident estate or trust. However, a beneficiary of a resident estate or trust will not be subject to tax on any distribution or credit of income on which the fiduciary has paid the tax. See articles 257 (9) and 260 (3).

4. A nonresident beneficiary of a resident trust is taxable only on the part of the distribution received by him that arises from sources within this state, exclusive of annuities, interest on bank deposits, interest on bonds, notes, or other interest-bearing obligations, except to the extent to which the same shall be a part of the income from any business, trade or profession carried on in this state, subject to taxation.

5. Where a testator provides that his executor "shall receive in full payment for all commissions, percentages, allowed by statute or otherwise for acting as executor of this my will, the sum of 5X dollars," the amount received by the executor constitutes taxable income.

Art. 263. Income from trusts taxable to grantor.

1. Income derived from a trust shall be taxed to

the grantor in any case where the grantor has failed to divest himself, permanently and definitely, of every right which might, by any possibility, enable him to have the income, at some time, distributed to him, actually or constructively. Such a distribution to the grantor occurs if the income is paid to him or to another according to the grantor's direction or if, though paid to another pursuant to the terms of the trust, the benefit of the income inured to the grantor. The income so inures if it is or may be applied in satisfaction of a legal obligation of the grantor, does or may increase his net worth, does or may in any way enrich him, or does or may enable him in any way to enjoy, in substance, such income.

2. For the purpose of this article, the sufficiency of the grantor's retained interest in the income is not affected by the fact that the grantor has provided that the right to so effect or direct the distribution of the income is, or at some future time may be, vested in any person, (either alone or in conjunction with the grantor), not having a substantial interest in the income adverse to the grantor.

Income of a trust is taxable to the grantor in cases:

(a) Where the income is applied in payment of premiums upon policies on the grantor's life;

(b) Where a trust fund is established in lieu of alimony;

(c) Where the income from the trust is used for the support and education of the grantor's children, or for the maintenance of the grantor's home;

(d) Where the income is used for payment of personal or business obligations of the grantor, or

(e) Where it is an agreement for the settlement of property rights between husband and wife.

Art. 264. Sec. 422.27. Final report of fiduciary—conditions.

Art. 265. Final report of fiduciary. The responsibility for observing the provisions of section 422.27 rests with the fiduciary and with the court. Accordingly, a final account should not be submitted by the fiduciary or allowed by the court unless or until a certificate has been issued by the commission certifying that all taxes due or to become due under the statutes or by procedure under chapter 233, Laws 49th General Assembly, from the estate, trust, or individual for which or for whom the fiduciary acts have been paid, or secured as required by law. Such a certificate shall not be issued until the following requirements have been fulfilled:

1. All returns required to be filed by the fiduciary for the estate or trust under his charge shall have been properly filed.

2. A return or returns must have been filed for the decedent and any tax due thereon paid.

These returns must be filed to enable the commission to determine whether or not tax liability exists.

3. Although no tax may be due from an estate for the year in which its administration is completed or from a trust for the year in which it terminates, a return on the proper form for such year must be filed at the time the certificate is requested, regardless of the amount of gross or net income for such year or part of a year. Such return, in the case of an estate, must disclose all income distributed or distributable to the beneficiaries upon the final distribution of the estate, in addition to such of the income as was taxed to the fiduciary, if any. In the case of a trust, the return must disclose all income to be distributed or which will become distributable to beneficiaries upon the termination of the trust, as well as all income which has been distributed or which has become distributable during the year covered by the return and prior to the date upon which the trust terminates, and if some part of the trust income is properly taxable to the fiduciary, the return must reflect such income.

4. 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. In such case the guardian is entitled to an income tax clearance.

5. The full amount of tax disclosed by the above returns, or determined by the commission after an examination of such returns, plus any penalties and interest thereon, must be paid or secured as required by the act.

6. Any certificate issued pursuant to the act will be issued on the assumption that the estate is to be distributed, the trust is to terminate or the guardianship is to end, as the case may be, during a particular year and that all taxable income has been reported. If, for any reason, the estate is not distributed, the trust does not terminate, or the guardianship does not end during the year specified in the certificate, or if additional tax is found due in either case, additional, amended or supplementary returns must be filed and request made for a new certificate.

7. This article is applicable to resident and nonresident estates and trusts regardless of the resi-

dence of the fiduciaries or of the beneficiaries of the estates or trusts.

Art. 266. Sec. 422.23. Return by administrator.

Art. 267. Liability for payment of the tax. Liability for the payment of the tax attaches to the person of an executor or administrator up to and after his discharge, where prior to distribution and discharge he had notice of his tax obligation or failed to exercise due diligence in determining whether or not such obligation existed. Liability for the tax also follows the estate itself, and where by reason of the distribution of the estate and the discharge of the executor or administrator it appears that collection of the tax cannot be made from the executor or administrator, the legatees or distributees must account for their proportionate share of the tax due and unpaid. The same considerations apply to other trusts.

Art. 268. Return by receiver. A receiver who stands in the stead of an individual must render a return of income on form IT-1 and pay the tax for his trust. A receiver in charge of the business of a partnership shall render a return on form IT-3. When acting for a corporation, a receiver shall make returns in the name and behalf of such corporation. A receiver appointed to hold and operate a mortgaged parcel of real estate, to whom rents and profits are paid, but who is not in control of all the property or business of the mortgagor, and a referee in partition proceedings, is not required to pay income tax, but must make a return of information showing the disposition of the net income of his trust.

Art. 269. Returns where two trusts. In the case of two or more trusts the income of which is taxable to the beneficiaries, which were created by the same person and for whom the same trustee acts, the trustee shall make a single return on form IT-4 for all such trusts, notwithstanding that they may arise from different instruments. If, however, one person acts as trustee for trusts created by different persons for the benefit of the same beneficiary, he shall make a return on form IT-4 for each trust separately.

Art. 270. Stock bonus or profit-sharing trust. The income of an irrevocable trust created by an employer as a part of a stock bonus or profit-sharing plan for the exclusive benefit of some or all of the employees to which contributions are made by such employer or employees, or both, for the purpose of distributing to such employees the earnings and principal of the fund accumulated by the trust in accordance with such plan, is not taxable under the income tax law; but the amount distributed or made available to any distributee shall be taxable to him in the year in which so distributed or made available to him to the extent that it exceeds the amount contributed by him to the fund.

Art. 271. Insurance trusts on life of the grantor or trustor. Where any part of the income of a trust pursuant to the terms thereof is to be or may be applied to the payment of premiums upon policies of insurance on the life of the grantor or trustor (except policies irrevocably paid to association as donations and contributions, which are deductible by individuals) or to payments of premiums upon annuity contracts payable to the grantor or trustor, such part of the income of the trustor shall be included in computing the net income of the grantor or trustor.

Art. 272. Conditional transfer of securities. In a case where securities are transferred by an individual to a religious corporation in consideration of the payment to the individual for life of such income as the corporation should receive on such securities, not exceeding a certain per cent per annum of the face value thereof, the corporation does not become the absolute owner of the securities, but the donor retains a life interest therein and a trust is created. The income from such securities prior to the sale thereof does not constitute an annuity, but is income from a trust and taxable to the beneficiary.

Art. 273. Sec. 422.15. [Sub. 3] Information at source.

Art. 274. Returns of information and withholding. A fiduciary may under the provisions of sec. 422.16 be a withholding agent, as defined in sec. 422.4 (14) and as such be required to withhold and pay to the commission percentages of amounts payable by him to nonresident taxpayers, including beneficiaries of the estate or trust; and under sec. 422.15 (1) he may be required to report on returns of information certain payments of taxable income to resident and nonresident taxpayers. See arts. 229 and 308. See also sec. 422.15, relating to income tax returns as returns of information at source.

Art. 275. Cross references to estates and trusts.

Art. 5-14. Fiduciary as withholding agent.
Art. 32. Insurance renewal premiums.
Art. 91. Life insurance proceeds.
Art. 93. Annuity purchased under provisions of will.
Art. 95. Valuation of inherited property.
Art. 295. Situs of property.
Art. 146. Inheritance and estate taxes not deductible.

ARMED FORCES OF THE UNITED STATES

Art. 276. Definition of "armed forces." The term "armed forces of the United States" includes the Army, the Navy, the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, the Navy Nurse Corps, Female, the Women's Army Corps ("Wacs"), the Marine Corps Women's Reserve, the Coast Guard Reserve, the Coast Guard Temporary Reserve (if on active duty), Officers of the Public Health Service (when detailed for military service by proper authority), and the Commissioned Officers of the Coast and Geodetic Survey. This definition is not exclusive.

Civilian employees of the armed forces or of civilian organizations engaged in war work are not members of the armed forces.

Art. 277. Taxation of members of the armed forces.

1. 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.

2. 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.

Art. 278. Deferred payment of tax. The collection of any income tax (whether becoming due prior to or during the taxpayer's period of service) from any member of the armed forces shall be deferred for a period ending not more than six months after the termination of his service, provided, such taxpayer files with the commission a sworn statement containing verification of his membership in the armed forces, together with a statement of the conditions on which he bases his claim for deferment and that such conditions materially impair his ability to pay the tax. In such cases returns must be filed each year within the time required by law. When returns are so timely filed and payment of the tax is made within the period of deferment, no penalty or interest will be imposed.

Art. 279. Extension of time for filing returns. In the case of any member of the armed forces who, at the time his income tax would become due, is absent from continental United States for a period of ninety days or more on military or naval duty, or is a prisoner of war, or is beleaguered or besieged by enemy forces, the due date for the income tax return of such taxpayer will be postponed during the time of such absence and for ninety days after the return of the taxpayer to the United States. No penalty or interest will attach to a return filed by such taxpayer if the same is filed prior to the postponed due date.

Art. 280. Monthly family allowance. The Servicemen's Dependents Allowance Act of 1942 provides for the payment of a "monthly family allowance" to dependents of an enlisted man in the active military or naval service of the United States, consisting (1) of a contribution by the government and (2) a reduction in or charge to the monthly pay of the enlisted man. The amount contributed by the government is considered a gift and is not required to be included in the gross income of the enlisted man or his dependents. The amount of the reduction in or charge to his monthly pay is required to be included in his gross income, to the same extent as if it had been paid directly to him, and is not taxable to his dependents.

A member of the armed forces, under certain circumstances, may also make a "voluntary allotment" of part of his monthly pay. The amount so allotted is required to be included in the gross income of the service man.

Art. 281. Exempt income. There shall be excluded from the gross income of officers and enlisted personnel of the armed forces:

1. The value of quarters and subsistence furnished them or amounts received by them in commutation of quarters and subsistence (during any period of service), and any allowances for uniforms received by them.

2. The first $2,000.00 of compensation received from the United States each year for military services performed during the period beginning January 1, 1941, and continuing until six months after the official termination of World War II. Mustering out pay is not considered compensation, and is exempt by federal law.

3. Any subsistence or dependency allowance made to a member of the armed forces or to his dependents by the United States as a result of his services in the armed forces, and payments received by him (either before or after discharge from the service) in the form of pensions and disability allowances, or allowances for rehabilitation or educational purposes, incident to his services in the armed forces. These exemptions are in addition to that described in paragraph 2.

4. Compensation of all kinds received by or payable to any person by reason of services in the armed forces of the United States after January 1, 1941, who shall die while a member of the armed forces during World War II.

See law at art. 105-A, subsections "h" and "i." Refund of taxes affected by subsections "h" and "i," heretofore paid, is provided by law at art. 607.

Art. 282. Taxable income. Taxable income of a member of the armed forces will include, in addition to his compensation in excess of $2,000, all income derived from nonmilitary sources and transportation costs paid by the government for transportation of the families, dependents, or household goods of members of the armed forces.

Art. 283. Deductible expenses. In addition to all deductions allowable to civilians, a member of the armed forces may deduct the cost of equipment that is not so attached to his uniform or person that it need be worn as part of the uniform at all times, such as a sword, corps devices, Sam Browne belt, epaulettes, campaign bars, aiguillettes, devices on uniforms and gold lace for uniforms. An officer required to supervise several recruiting stations may deduct the cost of transportation between such stations for which he is not reimbursed. Travel expenses of a discharged service man from the place of discharge to his home will be allowed as a deduction.

Art. 284. Nondeductible expenses. Items of expense which are not deductible from gross income include the cost of uniforms, including alteration, repairs, cleaning or depreciation of same; the cost of chinstraps, gilt buttons, and devices on caps; payment to hospital funds or officers' clubs; use of an automobile where other transportation is available; payments in excess of allowance for quarters and subsistence when stationed at one place for an indefinite period; and expense of transportation of personal effects.

Art. 285. Cross references to armed forces.

Art. 28	Compensation of federal officers and employees.
Art. 98	Pensions and retirement pay.
Art. 99	Retired member on active duty.
Art. 105-A	Exempt compensation.
Art. 289	Nonresidents exempt.
Art. 607	Refunds.

INCOME TAX ON NONRESIDENTS

Art. 286. Sec. 422.19. Scope of nonresident's tax.

Art. 287. Taxation of nonresident individuals.

1. The act contains the following definitions of

"nonresident" and "resident", the terms being closely related:

The word "nonresident" applies only to individuals and includes all individuals who are not "residents" within the meaning of section 422.4. [See Sub. 8 and 13.]

2. Persons required to make Iowa nonresident returns of income. For the years 1949 and 1950, an income tax return must be filed by every nonresident individual receiving taxable income from sources within the state of Iowa whose net Iowa income amounted to $1,500.00 or over, if single, or if married and not living with husband or wife; or having a net Iowa income for the tax year of $2,350.00 or over, if married and living with husband or wife.

If husband and wife living together have an aggregate net Iowa income of two thousand dollars or over, each shall make such a return, unless the income of each is included in a single joint return.

Provided, also, that every nonresident having a gross Iowa income of three thousand dollars a year or over shall file a return.

If a nonresident fails to file a return within the time required by law, the commission will compute the tax upon the entire gross income of the nonresident and may assess and collect the tax as in the case of unpaid tax of a resident taxpayer.

3. The tax shall apply to all taxable income actually received by a nonresident on or after January 1, 1937, regardless of when such income was earned. If the nonresident reports on an accrual basis, it shall apply to all such income which first became available to him on or after January 1, 1937, so that he might then demand payment thereof, regardless of when such income was earned.

4. A nonresident shall use form NR-1 in reporting his Iowa income. If income from a farm is reported it may be necessary for the taxpayer to also use form IT-1B, schedule of farm income and expenses, in order to properly account for such income. These forms may be obtained by writing to the Iowa Nonresident Income Tax Division, State Office Building, Des Moines 19, Iowa. Such returns must be filed with or mailed to that same division within 90 days after the last day of the taxpayer's tax year, together with remittance payable to the treasurer of the state of Iowa.

Art. 288. Sec. 422.8. [Sub. 4] "Gross income" defined—exceptions.

In the case of a nonresident the term "gross income" shall refer only to such income as defined in sec. 422.8 as is derived from any business, trade, profession, or occupation carried on within this state, including income received by a nonresident in the form of annuities, interest on bank deposits, interest on bonds, notes, or other interest-bearing obligations, or dividends from corporations to the extent that the same shall be a part of income from a business, trade, profession, or occupation carried on by or for a nonresident in this state and subject to taxation under division II of chapter 422, Code, 1946, 1950, or that the obligations from which such income is derived have a business and/or taxable situs in this state.

Art. 289. Compensation for personal services of nonresidents. The gross income of a nonresident includes (a) compensation for personal services to the extent that such services were rendered within this state, or (b) in connection with the management or conduct of a business carried on within the state. Compensation for personal services rendered by a nonresident wholly without the state and in no way connected with the management or conduct of a business within the state, is excluded from gross income, even though payment be made by a resident employer.

Compensation received from the United States by nonresident members of the armed forces thereof who are temporarily present in the state in pursuance of military or naval orders is exempt from the state income tax.

Art. 290. Wages, salaries and other compensation for personal services performed in this state.

1. The gross income from commissions earned by a nonresident traveling salesman, agent, or other employee for services performed or sales made whose compensation depends entirely upon the volume of business transacted by him, includes that proportion of the compensation received by him 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.

2. Nonresident actors, singers, performers, entertainers, wrestlers, boxers, etc., must include in their gross income as income from sources within this state the gross amount received for performances within this state.

3. Nonresident attorneys, physicians, engineers, architects, etc., even though not regularly employed in carrying on their profession in this state, must include in gross 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.

4. If nonresident employees (excluding employees mentioned in "a" of art. 289) 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.

5. 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.

Art. 291. Earnings of nonresident salesmen. The gross income from commissions earned by a nonresi-

dent 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. See art. 290.

Art. 292. Earnings of nonresident employees and officers. Gross income of all salaried nonresident employees, except those described in article 289 (whose entire compensation is taxable in Iowa), includes that portion of the total compensation for services which the total number of working days employed within the state bears to the total number of working days within and without the state, except that where a nonresident employee of an Iowa employer serves such employer a part of his time in Iowa and renders no services to the employer without the state, the entire compensation paid him by his Iowa employer will be taxable as income derived from a source within this state. Gross income of nonresident employees of transportation companies will be determined on the basis of the number of miles traveled within the state as compared with the number of miles traveled within and without the state. Allowable deductions will be apportioned on the same basis. See also art. 290.

Art. 293. 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 (including compensation for personal services, but excepting compensation paid in connection with the conduct or management of a business carried on within this 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 art. 22.

Art. 294. Apportionment of business income from business carried on both within and without the state.

1. If a nonresident, or a partnership or trust with a nonresident member, carried on business (as "business carried on" is defined in article 22) 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.

2. 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.

3. 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.

4. 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.

Art. 295. Income from intangible personal property.

1. Income of nonresidents from rentals or royalties for the use of, or the privilege of using in this state, patents, copyrights, secret processes and formulae, good will, 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 3 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.

2. 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.

3. 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 intangible property of a 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.

4. 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 (2) above, or, in the case of royalties, patents, copyrights, secret processes and formulae, 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 (3) 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, in so far as the taxation of income of beneficiaries from the estate or trust is concerned.

Art. 296. 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.

Art. 297. 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 Art. 243.

Where allocation or apportionment of income is required, the taxpayer should apply to the State Income Tax Division, State Office Building, Des Moines 19, Iowa, for form NR-2, apportionment schedule.

DEDUCTIONS OF NONRESIDENTS

Art. 298. Sec. 422.9 [Sub. 7]. Deductions allowed nonresidents.

Art. 299. Deductions from gross income allowed nonresidents.

1. In general, the deductions from gross income allowable to a nonresident are the same as allowed to a resident, except that they are allowed only if, and to the extent that, they are connected with income arising from sources within the state of Iowa, and taxable to the nonresident, that is, in connection with property owned or with a business, trade, profession, or occupation carried on within the state of Iowa. (See Code section 422.9.)

2. Deductions for contributions are limited to an amount which, in all cases combined, does not exceed fifteen per cent of the nonresident taxpayer's net income from sources within the state of Iowa, computed without the benefit of such deductions.

3. Taxes paid. Taxes paid or accrued by a nonresident, which are deductible from his Iowa income include the following:

a. Property, sales, use and gasoline taxes, and auto licenses imposed by the state of Iowa or its subdivisions.

b. Federal income tax paid or withheld in the same year covered by the Iowa return, in the proportion that the taxpayer's gross Iowa income bears to his federal gross income.

c. One per cent (1%) social security (limit $30.00) for the year 1949, for the year 1950 the rate is one and one-half per cent (1½%). For the years 1949 and 1950, six per cent (6%) railroad retirement tax (limit $216.00) computed on Iowa earnings only. The foregoing railroad retirement rate and limitation will be doubled in the case of "employees representative" (See Art. 152).

d. Federal telephone, telegraph and transportation taxes when paid in connection with a business, trade, profession, or occupation carried on within the state of Iowa.

4. Medical expenses paid by a nonresident are also deductible from Iowa income, subject to certain limitations. See articles 132 and 132-A for computing the amount thereof that may be deducted. Such medical expenses must be scheduled and fully explained as in the case of a resident taxpayer.

5. A nonresident is entitled to deduct from gross Iowa income only such interest paid or accrued during the taxable year that is directly connected with taxable income from Iowa sources. (See subart. 1 of this article.)

6. Depreciation. Depreciation is allowable only as to property used in a trade or business or other income producing activity of the taxpayer in Iowa; and a deduction for depreciation may be claimed only on capital assets, and not on stock in trade or inventory, on land, or on property ordinarily includable in inventory. It cannot be taken on a taxpayer's home, on his household goods, clothing,

or other personal effects, or on an automobile for personal use.

The amount of depreciation on property acquired by purchase should be determined upon the basis of the original cost (not replacement cost) and the probable number of years remaining of its useful life, except that if the property was acquired prior to January 1, 1937, it will be computed on the fair market value of such property as of that date, or its original cost (less depreciation actually sustained before that date), whichever is greater. If the property was acquired by gift, the basis will be that of the donor or of the last owner by whom the property was not acquired by gift.

No deduction is allowable for depreciation on land, securities, investments, stocks of merchandise, inventories, accounts receivable, work, breeding or dairy animals, or on any property not productive of taxable income.

7. Rent, repairs and other expenses in connection with a business, etc., carried on within Iowa. Ordinary and necessary business expenses, such as heat, light, fuel, insurance, etc., including rent on a business property within this state to which the nonresident has not taken or is not taking title, are deductible from Iowa income. No deduction from Iowa income shall be taken by a nonresident for rent on property used by him as his home, nor the cost of business equipment or furniture, nor for replacements of or permanent improvements to property, nor for personal, family, or living expenses. All deductions considered to be allowable must be fully scheduled and described in detail.

Art. 300. Unallowable deductions from gross income. (Sec. 422.10).

Expenses for travel to and from business or employment are not deductible.

A more detailed list of unallowable deductions from gross income will be found in articles 139 and 193, and nonresidents should consult such list.

Art. 301. Losses of nonresidents. Nonresident taxpayers will be allowed the same deductions for losses as are allowed resident taxpayers, but only to the extent that such losses are incurred in connection with property owned, or a business, trade, profession or occupation carried on within this state, the income from which is taxable in this state. Capital losses are not deductible. (See art. 192.)

Art. 302. Losses of nonresident partners. Nonresident members of an Iowa partnership may not deduct any portion of loss sustained by the partnership on account of property located, or business, trade, profession or occupation carried on without the state. However, a loss sustained by a partnership with respect to property located, or a business, trade, profession or occupation carried on within this state, may be deducted by nonresident members of the partnership, regardless of whether the partnership realized income from sources without the state, and regardless of the amount of such net income, even though such net income exceeded the loss from the property located, and the business, trade, profession or occupation carried on within this state, so that the total operations of the partnership resulted in a net gain, rather than a net loss.

Art. 303. Sec. 422.16 [Sub. 4 and 5]. Withholding agents and nonresidents.

Art. 304. Change of resident or nonresident status.

1. 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 gross income of such individual from all sources during the resident period and from sources within the state during the nonresident period is $3,000 or over, or 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 $1,500 if a single person or if married and not living with husband or wife; or $2,350 if married and living with husband or wife (see art. 204). 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.

2. The return for the period prior to the change shall include in gross income all items of taxable income received by or accrued to the taxpayer up to the date of his change of status, the return being made on the accrual basis, irrespective of whether that was his established method of reporting.

3. 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.

Art. 305. Deductions from computed Iowa tax. (Sec. 422.12; 54 GA, ch 41). There shall be deducted from the tax after the same shall have been computed a personal exemption as follows:

(1) For a single individual, fifteen dollars.

(2) For a husband and wife or head of family, thirty dollars.

(3) For each child under the age of twenty-one years who is actually supported by and dependent upon the taxpayer for his support, an additional seven dollars and fifty cents.

(4) For each other actual dependent there may be deducted from the tax seven dollars and fifty cents, or in lieu thereof in the case of support by the taxpayer of his own parents or grandparents the taxpayer may deduct $450 from gross income.

(a) A dependent must be either (a) under 21 years of age or (b) incapable of self-support because mentally or physically defective.

(b) Where husband and wife make separate returns the wife may include in her return such income as would normally come to her as an individual apart from her husband, and the personal exemption may be taken by either husband or wife, or they may divide it in any way.

The credit for dependents cannot be divided, but will ordinarily be taken by the husband.

Art. 306. Sec. 422.18. Credit for tax payable in state of residence.

Art. 307. 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:

$$\text{Credit} = \frac{\text{Income taxable in Iowa and not exempt in state}}{\text{Income taxable in state of taxpayer's residence}} \times \text{Amount of income tax payable in state of residence}$$

Example: A taxpayer of a state having reciprocity with Iowa, who has a total gross income of $10,000.00 subject to taxation in his state of residence and $5,000.00 of that income is subject to Iowa taxation, would compute his credit to be taken against his Iowa tax as follows, based on an income tax payment of $500.00 to his state of residence:

$$\frac{\text{\$5,000.00 Iowa gross adjusted income}}{\text{\$10,000.00 total gross adjusted income}} = .50 \times \$500.00 = \$250.00 \text{ credit}$$

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 1946 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 (salaries 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.

WITHHOLDING AGENTS AND WITHHOLDINGS

Art. 308. Sec. 422.16. Withholding agents and nonresidents.

Art. 309. 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."

Art. 310. Duties of withholding agents. Provisions are made in 1946 Code section 422.16 for a withholding agent to make withholdings for the Iowa income tax from payments of Iowa gross income made to nonresidents of this state. However, effective as of May 13, 1949, the state Tax Commission has approved for the years 1949 to 1952, inclusive, and in lieu of the exemptions and rates specified in Code section 422.16, the application of the following exemptions and rates:

(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 2%; and

(c) Where the earnings exceed $4,000.00, withhold on all over first $2,350.00 at rate of 3%.

(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 2%; and

(c) Where the earnings exceed $4,000.00, withhold on all over first $1,500.00 at rate of 3%.

(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 3% 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 3% 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.

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, subject, however, to the exemptions provided in section 422.8 (4) of the Act.

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.

Art. 311. 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.

Art. 312. Sec. 422.16 [Sub. 2, 3 and 6]. Withholding agents and nonresidents.

Art. 313. Returns by withholding agents. 1. 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 filed with the State Nonresident Income Tax Division, State Office Building, Des Moines 19, Iowa, within ninety days after the end of the taxable year and the amounts of income withheld shall be remitted with the returns.

2. 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.

3. 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.

4. 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.

Art. 314. Sec. 422.17. Bonds and securities.

Art. 315. 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 resi-

dent agent of the surety company, in accordance with section 515.52 of 1946 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.

Art. 316. Cross references to tax on nonresidents.

Art. 5. Definition of "nonresident" and "withholding agents."
Art. 18. Income tax applicable to nonresidents.
Art. 28. Compensation of federal employees.
Art. 29. Nonresidents living in federal areas.
Art. 40. Dividends ordinarily exempt.
Art. 52. Interest ordinarily exempt.
Art. 66. Royalties ordinarily exempt.
Art. 93. Annuities exempt.
Art. 142. Deduction of interest.
Art. 146. Deduction of taxes.
Art. 151. Deduction of federal income tax prorated.
Art. 200. Personal exemption.
Art. 243. Partnership returns.
Art. 252. Nonresident estates and trusts distinguished.
Art. 253. Taxable income of nonresident estates and trusts.
Art. 262-4. Nonresident beneficiaries.

GENERAL PROVISIONS

This section includes matters relating to the computation of tax, penalties and interest; collection of tax; jeopardy assessments, distress warrants, garnishment, and appeals by taxpayer.

COMPUTATION OF TAX, INTEREST AND PENALTIES

Art. 317. Sec. 422.25. Computation of tax, interest and penalties.

Art. 318. Sec. 422.26. Lien of tax—collection—action authorized.

Art. 319. Sec. 445.6. Distress and sale.

Art. 320. Authority of the State Tax Commission. Under the provisions of sec. 422.26 the authority granted the county treasurer by sec. 445.6 is conferred upon the state Tax Commission, with the additional proviso that no property of the taxpayer shall be exempt from levy and sale for the payment of the tax.

Art. 321. Sec. 626.29. Distress warrant by tax commission.

Art. 322. Sec. 626.30. Expiration or return of distress warrant.

Art. 323. Sec. 626.31. Return of garnishment—action docketed.

Art. 324. Sec. 422.28. Revision of tax.

Art. 325. Sec. 422.29. Appeals.

Art. 326. 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 date.

Art. 327. Sec. 422.30. Jeopardy assessments.

Art. 328. Jeopardy assessments.

1. A jeopardy assessment made pursuant to sec. 422.30 is due and payable when the notice of the assessment is served upon the resident or nonresident 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.

2. 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.

Art. 329. 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. In lieu of this procedure, the commission will accept from the taxpayer a written waiver of the period of limitation, whereby the limit of time for audit of the taxpayer's return will be extended for a designated period. The amount of any overpayment disclosed by the audit will be refunded to the taxpayer.

Art. 330. Sec. 422.31. Statute applicable to personal tax.

Art. 331. Adjustments under renegotiated federal contracts. In the case of a contract between the United States or any agency thereof and an individual or corporate taxpayer (or in the case of a subcontractor under such control) if such contract is renegotiated and the taxpayer refunds to the United States a part of the net income of a prior taxable year, the taxpayer shall be permitted to make an amended return for such prior taxable year and to claim refund of the income tax paid by him on the amount by which the net income of the taxpayer for the prior taxable year is reduced by such negotiation. A repayment made to the United States by reason of renegotiation of a contract cannot be claimed as a deduction from gross income for the year in which the repayment is made.

Art. 332. Adjustment of tax where 75% of federal income tax is forgiven—accrual basis. Where an in-

dividual taxpayer reporting income on the accrual basis deducts from gross income in his 1942 return the full amount of his federal income tax liability for that year, such taxpayer shall be required to:

(a) File an amended return for 1942, with deduction therein of only the amount of federal income tax payable by him under the federal Current Tax Payment Act of 1943, or

(b) File a reconciliation statement, showing the amount of taxable net income reported on his 1942 return, with addition thereto of the amount of his federal income tax for 1942 cancelled under the Current Payment Act, and

(c) File such amended return or reconciliation statement with the commission together with remittance of the additional tax due plus interest at 6% per annum, computed from the time the return was originally required to be filed to the date of payment of the additional tax.

PART II

MATERIALS AND SUPPLIES USED IN CONSTRUCTION

Rules No. 138 to 169, Inclusive

Materials and supplies sold to owners, construction contractors and subcontractors for the erection of buildings, and the alteration, improvement and repair of real property.

Rule No. 138. Construction contract. A construction contract is one under the terms of which a party agrees to furnish the necessary building or structural equipment and materials and install or erect same on the project site, in connection with the construction, alteration or repair of a building or other structure or improvement on land, but does not include the furnishing and installation of machinery and equipment used within the structure for manufacturing or processing operations, or other purposes, which is not directly intended as an addition to, or essential to, the building structure. (See rule No. 143 relating to the furnishing and installation of machinery and equipment.)

Rule No. 138.1. General Construction Contractor. A general construction contractor is a person who contracts to furnish the necessary materials and labor for the performance of a construction contract and generally is one who contracts to build the entire project or a major portion thereof. The person with whom the general construction contractor contracts is ordinarily the owner of the land and structure thereon.

Rule No. 138.2. Special construction contractor. A special construction contractor is one who contracts directly with the sponsor of the project to furnish the necessary materials and labor to complete a special portion of a construction project which is not included in the general contract.

Rule No. 138.3. Construction subcontractors. A construction subcontractor is a person who contracts to furnish the necessary materials and labor for the completion of a portion of the general construction contract for erection or installation on the job site. The construction subcontractor ordinarily contracts with the general contractor to perform a certain part of the work which the general contractor has undertaken under the general construction contract, but sublets.

Rule No. 138.4. Sponsor. A sponsor is the other party to a contract, where a construction general contractor or a construction special contractor or a construction subcontractor contracts to do construction work, under class "A", "B" or "C" contract. The general contractor is considered to be a sponsor of his subcontractors.

Rule No. 138.5. Materials supplier not a subcontractor.

1. A person who sells tangible property, in the form of building or structural material, to a construction contractor, where the person makes no erection or installation of the material at the job site, is not to be regarded as a subcontractor.

2. Such a person is a material supplier or a retailer selling tangible personal property. (See rule No. 138.7, par. 2.)

Rule No. 138.6. Classification of construction contracts. Construction contracts are generally let under one of four classes of contracts, viz:

Class (A) those in which the contractor or subcontractor agrees to furnish the materials and supplies and necessary services for a lump sum;

Class (B) those in which the contractor or subcontractor agrees to furnish the materials and supplies and necessary services on a cost plus basis;

Class (C) those in which the contractor or subcontractor agrees to furnish the materials and supplies and necessary services on a time and material basis with an upset or guaranteed price which may not be exceeded;

Class (D) those in which the contractor or subcontractor agrees to sell the materials and supplies at any agreed price or at the regular retail price and to render the services either for an additional agreed price or on the basis of labor employed.

Rule No. 138.7. General construction contractors, special construction contractors and construction subcontractors under contracts, class "A" (lump sum), class "B" (cost plus), and class "C" (time and material with upset price) are consumers.

1. For the purpose of retail sales tax and use tax, construction contractors, including general, special and sub using class "A", "B" or "C" contracts, are regarded as the consumers or users of all tangible personal property which they purchase, acquire or manufacture for use in completing their respective construction contract.

2. This means these should pay the retail sales tax to their Iowa supplier when purchases of tangible personal property are made in this state, in other words, Iowa retailers making local intrastate sales to such persons of tangible personal property, to be used for such purposes, are making sales at retail the receipts from which are subject to retail sales tax. If the contractor uses tangible personal property in completing the construction, on which he has himself manufactured or fabricated, the tax will be 2% of his manufactured or fabricated cost.

3. This likewise means, that these contractors purchasing, acquiring or manufacturing tangible personal property outside the state of Iowa, for such use in Iowa, owe use tax on such out-of-state purchases, measured at the rate of 2% of the pur-

chase price, or in the case of a product manufactured by himself, the contractor owes 2% of his cost of manufacture.

4. The use tax should be paid by the general construction contractor, special construction contractor or construction subcontractor, directly to the state Tax Commission, using the consumer's use tax return form UT-510, unless the out-of-state vendor from whom purchased is registered with the use tax department and does bill and collect the Iowa use tax for the state.

5. The construction, general, special or subcontractor, when bidding on a lump sum basis, should anticipate that the sales or use tax will increase his cost of building materials 2% and make the necessary allowance in his bid before submission, inasmuch as the tax is not collected from the sponsor over and above the contract price on such contract.

Rule No. 139. Classification of contract determined by the general nature of the contract. Construction contracts are to be classified according to the general nature, for example, if the major portion of the construction contract comes under either class "A", "B" or "C", the extra work, which may be on a time and material basis (normally falling under class "D") will be classified as class "A", "B" or "C" as the case may be and the application of sales and use tax followed accordingly.

Rule No. 140. Contractors own tools and equipment. The contractor owes use tax on his own tools or equipment which are used by him on the job site in Iowa, provided, same have been purchased since April 16, 1937 (the effective date of the Iowa use tax law) and provided these have not been purchased by him in Iowa subject to retail sales tax. If acquired outside of Iowa within the date herein set forth, the contractor would owe use tax on such equipment to the state of Iowa measured at the rate of 2% of his purchase price. If the contractor has paid sales tax or use tax to another state with respect to such equipment used in Iowa, he may secure credit for the foreign tax payment by making an affirmative showing to the use tax department concerning the purchase price, the amount of sales or use tax paid to the foreign state, together with the purchase date and description of the equipment. If the foreign tax paid is equal to the Iowa tax no further tax is due and if less than the Iowa tax, the difference is due the state of Iowa.

Rule No. 141. Contractor using in Iowa construction tools and construction equipment leased to him by others owning the equipment. Where the contractor has leased equipment from others, which he is using in connection with the construction work but which is not a part of the machinery or equipment furnished to the sponsor in performance of the contract, the owner of such leased equipment is or may be liable for the payment of use tax. The owner leasing such equipment to such contractor for such use in Iowa would owe use tax on any equipment purchased since April 16, 1937 and be entitled to credit for any sales tax or use tax he may have paid to a foreign state on such equipment, in the same manner as the contractor would on his own tools or equipment. The owner is exercising one of the rights of ownership over the property leased in Iowa which is taxed under the definition of "use". (See rule 166 relating to leased tangible personal property.) Any sales or use tax, due from such owner leasing equipment to the contractor completing a contract in Iowa, becomes a lien upon the rental fees due him from the contractor, under the provisions of the use tax law.

Rule No. 142. Exclusive construction contractors under classification "A", "B" and "C" not regarded as retailers and need not hold sales tax permit. Construction contractors operating under contract classifications "A", "B", and "C", exclusively, are not retailers and are not required to hold a retail sales tax permit, even though they may have time and material sales under class "D" as provided for in rule 139 (extra work on contract job).

Rule No. 143. Machinery and equipment sales contracts with installation involved.

1. At times persons contract to furnish and install machinery and equipment in plants, shops and factories and other places where the machinery or equipment is intended to be used primarily in the production, manufacturing or processing of tangible personal property or other purposes not primarily essential to the building structure itself, but which incidentally may, on account of the nature of the machinery or equipment furnished, be more or less securely attached to the realty, but which does not lose its identity as a particular piece of equipment or machinery.

2. Such contracts are not to be considered as construction contracts for the purpose of the sales and use tax regulations and sales and use tax regulations applying to construction contracts do not apply to these transactions.

3. On the other hand, these transactions are to be considered as sales of tangible personal property by the supplier. If the sale is a local intrastate sale to a consumer or to any other person for any purpose other than resale, the sale is at retail and the receipts therefrom subject to retail sales tax.

4. If, on the other hand, the sales transaction is one in interstate commerce and if the sale is to a consumer in Iowa or other person taxable under the definition of "use," then the transaction comes within the scope of the use tax law and the purchaser is liable for the payment of use tax.

5. The measure of retail sales tax, in event the sale is local intrastate, is 2% of the contract price, unless the seller separates the installation charge for services on the job site from the selling price of the machinery or equipment itself. (See rule No. 42, Re: Installation charges.)

6. The measure of use tax is 2% of the full contract price, unless the charges for installation services on the job site are separated in the contract from the selling price of machinery or equipment itself. (See rule No. 42, Re: Installation charges.)

7. If the installation charge on the job site is set out separately by the seller to the buyer, then sales tax or use tax, as the case may be, applies only to the purchase price of the machinery or equipment.

8. However, if the installation charge is separated from the price of the machinery or equipment, and the seller in performing the installation phase of the contract uses tangible personal property in the installation work, then the seller shall be responsible

for sales tax or use tax on the installation material itself measured at his cost.

9. The method of making a return and the payment of tax in the case of contracts for the sale and installation of machinery or equipment shall be the same as those rules applying to ordinary retailers under sales tax or retailers under use tax. (See sales tax rules, Nos. 11.1, 15 and 18.) (See use tax rule No. 181.)

10. A person who contracts to furnish and install machinery or equipment, as described in this rule and rule 144, may not contract directly with the ultimate owner of the equipment, normally the sponsor of the project, but his contract may be with the general construction contractor on the project, or a special construction contractor on the project or a subcontractor on the project. Inasmuch as his transaction is regarded as a sale, in event his contract is not with the ultimate owner of the equipment, but is with one of the contractors or subcontractors, then his sale will be considered a sale to such persons for the purpose of resale. This means the general contractor, special contractor or subcontractor, who is the other party to the contract, is making the sale at retail and will be required to bill the ultimate owner for the sales tax on such machinery or equipment so furnished. In such case, the person supplying the machinery or equipment shall secure from the other party to his contract a certificate of resale as provided for in sales tax rule No. 24 or use tax rule No. 187.

Rule No. 144. Distinguishing "construction contracts" from "machinery and equipment sales contracts."

1. At times it becomes difficult to distinguish in certain installations between a "construction contract" and a "machinery and equipment sales contract."

2. Inasmuch as the principles of application of sales and use tax vary with the type of contract and inasmuch as it is necessary for the efficient and uniform administration of these taxes, the commission is under this rule, attempting to place various sorts of these contracts into their proper category for the purpose of applying sales tax or use tax as the case may be.

3. Therefore, there is hereinafter listed (paragraph 4) those contracts which the commission holds fall within the category of "construction contracts" and to these the rules applying to construction contract should be followed, together with a listing (paragraph 5) of those transactions which the commission holds come within the category of "machinery and equipment sales contracts" and to these latter the rules pertaining to the sale of machinery and equipment to be installed by the buyer, are to be followed.

4. "Construction contracts" described in Rules No. 138 and No. 138.7:

1. Brick work
2. Builders hardware
3. Caulking materials work
4. Cement work
5. Electric conduit work
6. Electric wiring and connections
7. Flooring work
8. Glass and glazing work
9. Gravel work
10. Concrete work
11. Lathing work
12. Lead work
13. Lime work
14. Lumber and carpenter work
15. Macadam work
16. Mill work installed
17. Mortar work
18. Oil work
19. Painting work
20. Papering work
21. Piping valves and pipe fitting work
22. Plastering work
23. Putty work
24. Reinforcing mesh work.
25. Roofing work
26. Sanding work
27. Sheet metal work
28. Steel work
29. Stone work
30. Stucco work
31. Tile work
32. Wall board work
33. Wall coping work
34. Wall paper work
35. Weather stripping work
36. Wire net screen work
37. Wood preserving work
38. Lighting fixtures
39. Plumbing fixtures
40. Furnaces, boilers and heating units (for space heating)
41. Air conditioning units (central plant installation as distinguished from portable units)
42. Refrigeration units (central plants installation as distinguished from portable units)
43. Passenger and freight elevators
44. Awnings and venetian blinds
45. Burglar alarm and fire alarm fixtures
46. Vault doors and equipment
47. Prefabricated cabinets, counters and lockers (installed)
48. Signs (other than portable)
49. Automatic sprinkler systems (fire protection)
50. Electric transmission lines
51. Electric distribution lines
52. Road construction (concrete, bituminous, gravel, etc.)
53. Underground sewage disposal
54. Underground water mains
55. Underground gas mains

5. "Machinery and equipment sales contracts" with installation by seller, described in rule No. 143:

1. Portable machines, equipment and tools
2. Furniture
3. Vehicles
4. Lathes
5. Drills
6. Presses
7. Cranes
8. Core ovens
9. Generators
10. Turbines (steam)
11. Electric motors (driving processing equipment)
12. Power switchboards
13. Boilers (not for space heating)
14. Stokers and furnaces (not for space heating)

15. Coal handling equipment (not for space heating)
16. Ash removal equipment (not for space heating)
17. Turbo-generator units
18. Manufacturing equipment and machinery used to handle, fabricate, manufacture raw materials into finished products and which is not primarily essential to the building structure itself.
19. Paint booths and spray booths
20. Conveying systems handling raw materials or finished products
21. Diesel engines (for processing)
22. Coal pulverizing equipment (not for space heating)

6. The foregoing cataloging of the types of contracts mentioned is not intended to exhaust this subject, but it is the commission's interpretation of the categories in which each should be placed. From time to time it is the intention of the commission to catalog other transactions of this type in their proper place and add to the listings found in this rule. This is for the purpose of uniformity in the application of the sales and use tax to all persons who may be concerned. Information concerning any transaction which is not found in this published rule may be secured by inquiry to this department.

Rule No. 145. Mixed, "construction contract" and "machinery and equipment sales contract."

1. There are occasions when a construction contract may be let, included in which is the furnishing and installation of machinery and equipment on a turn key job basis. In other words, the construction contract is mingled with a machinery and equipment sales contract.

2. Where a contractor performs such a mixed contract for a lump sum, he will be considered to be the consumer, for the purpose of sales and use tax, of all structural or building materials supplied and installed and will be regarded as the retailer of the machinery and equipment furnished and installed.

3. If such a mixed contract is let for a lump sum amount, the machinery and equipment furnished and installed will be considered, for the purpose of this rule only, as being sold by the contractor for an amount equal to his cost of the equipment delivered at the job site, provided such machinery and equipment is listed as a "machinery and equipment sales contract" under the provisions of rule No. 144.

Rule No. 146. Construction contractors under classification "D" (and not referred to in Rule No. 139) as well as machinery and equipment sales contractors are retailers.

1. Construction contractors using classification "D" contracts are retailers and are required to hold retail sales tax permit, reporting and remitting 2% of the gross receipts from the sale of materials in the same manner as other retailers, provided their sales are local intrastate sales at retail in Iowa. (See sales tax rules Nos. 11.1, 15 and 18.)

2. In event such a contractor's sales are interstate in character for delivery in Iowa, the contractor selling such materials under such classification would have the responsibility for billing and collecting from his customer the amount of use tax due and reporting and remitting same to this office quarterly. (See use tax rule No. 181.)

3. Contractors furnishing and installing machinery and equipment as provided in rules 143 and 144 are retailers and would be required to apply for and hold a retail sales tax permit and report and remit 2% of the gross receipts from such sales, provided the transactions were local intrastate sales at retail in Iowa. (See sales tax rules No. 11.1 and No. 15.)

4. If such contractors selling equipment and machinery with installation involved are making interstate sales, they would be required to collect the amount of use tax due from the customer and report and remit same to this office quarterly in the same manner as other retailers selling subject to use tax. (See rules Nos. 170 and 181.)

Rule No. 147. Certain construction contractors may also be retailers and need retail sales tax permit.

1. Some construction contractors who perform construction contracts under class "A", "B" and "C", also perform contracts under class "D." Further, such contractors may also operate retail places of business where over-the-counter sales at retail are made as well as other sales for resale, etc.

2. These types of contractors have a dual personality, namely, being consumers on their construction work under class "A", "B" and "C" and retailers concerning class "D" construction as well as over-the-counter sales where no installation is involved.

3. Such contractors, because of being engaged in selling at retail, are required to apply for and hold a retail sales tax permit. On their retail sales they bill their customer for the sales tax over and above the selling price and report 2% of the gross receipts from retail sales as sales tax directly to this office using the retail sales tax return blank ST-50.

4. When such contractors purchase quantities of building materials, etc., some of which are sold over the counter at retail and some of which are used by the contractor in completing construction contracts under class "A", "B" and "C", he is unable to determine at the time of purchase what portion will be used for each purpose. Therefore, such type contractor will be entitled to purchase tax free from his supplier, by furnishing a certificate of resale to said supplier, all materials a part of which may be resold at retail (over-the-counter sales) and a part of which may be used in the construction work. The contractor of course would not be entitled to purchase tax-free for resale his own tools or equipment or any building materials or supplies, which are not subject to retail sales, but only that material a part of which may be resold and a part of which may be used in construction contracts. (See rule No. 24—certificate of resale.)

5. When filing his retail sales tax return the contractor will show, under "Item 1." of sales tax return blank ST-50, his total gross sales for the quarter, which would include the amount of class "D" construction contracts, the amount of the over-the-counter sales at retail where no installation is involved, plus the amount of any over-the-counter sales for resale, etc.

6. Under "Item 1. (a)," of the retail sales tax return blank ST-50 the contractor would show *the*

cost to him of all materials purchased tax free for resale but used or consumed by him in completing construction contracts under class "A", "B" or "C".

7. Appropriate deductions for items included in "Item 1," may be taken under "Item 2" and the net taxable sales plus the cost of materials used in construction contracts class "A", "B" and "C" (Item 1. (a)) are then grouped together and a 2% tax paid directly to the commission with the sales tax return.

8. Concerning the contractor's purchases of his own tools or equipment or other items which are not to be resold, the contractor should pay the sales tax to the Iowa supplier if these purchases are made in this state.

9. If the purchases mentioned in the last paragraph are made by the contractor outside the state of Iowa, then the contractor shall include such purchases in the consumer's use tax return UT-510 directly to this office, unless the out-of-state vendor from whom the purchase is made is registered with the use tax department and does bill and collect the Iowa use tax for the state.

Rule. No. 148. Sponsor's return of information. Upon request by this commission or any division thereof, sponsors who have awarded lump sum contracts are required to furnish this commission or to any division thereof full information as to all contracts let and to furnish the names of the general and special contractors entering into a contract with the sponsor and such other information germaine to the contract let as is requested by this commission or any division thereof. In the event that the sponsor purchases any material direct from suppliers in addition to the material furnished by either the general or special contractors, then such purchasers of material shall be reported to this commission or to any division thereof upon forms furnished by said division.

Rule No. 149. Consumer's use tax returns and tax due quarterly.

1. Consumer's use tax returns, under the law, are required to be filed on a calendar quarterly basis consisting of three calendar months.

2. The quarterly periods for the year ending March 31, June 30, September 30 and December 31.

3. Twenty days are allowed following the close of each quarterly period in which to file the return and remit the tax before becoming delinquent.

Rule No. 150. Nonresident construction contractors required to make separate reports and returns on each individual Iowa construction contract.

1. Construction contractors, who are not residents of Iowa and who do not maintain a place of business in Iowa where full records are kept concerning sales and use tax transactions, are required to make a special report to the commission concerning each individual construction contract class "A", "B" or "C" performed by it in Iowa, unless specifically relieved from doing so in writing by the commission, or its department handling these matters.

2. The report shall consist of the filing of the following listed forms and supplying the information therein requested.

3. Form ST-42. List of subcontractors, if any, to whom the nonresident contractor has awarded a construction contract, under the terms of which his sub is to furnish its own material and install same on the job site. The further information as to the amount of the subcontract, the type of subcontract and the date let should be indicated. This information should be submitted on each project as soon as the information is available.

4. Form ST-43. List of material suppliers, both in Iowa and outside of Iowa from whom tangible personal property has been purchased for use in completing the particular construction contract in question, which should include all structural materials and supplies, as well as the contractor's own tools or equipment used on the job site. The information on this form should show the type of merchandise purchased, the purchase price and whether or not Iowa sales tax or use tax was paid to the supplier at the time of purchase. If a sales tax or use tax, imposed by a foreign state, was paid at the time of purchase, the name of the state should be listed together with the name and address of the supplier to whom the tax was paid, as well as the amount and type of tax.

5. Form UT-527 summary sheet of contract should be executed for each construction contract and which consists of a summary of the entire contract.

6. Form ST-43 and UT-527 should be filed by the construction contractor with the commission at the time of the filing of the final consumer use tax return on the particular contract in question.

7. The nonresident contractor is required to file quarterly use tax returns during the progress of the job, unless he has received permission in writing from the commission or its department handling such matters to file at the close of the job. (See rule No. 151 concerning special permission for reporting by the job.)

8. The construction contractor may at the close of the job request a letter of release, concerning sales and use tax, from the commission, the original of which will be sent to the sponsor and a copy to the construction contractor, provided, the required reports, returns and tax have been properly submitted.

Rule No. 151. Use tax returns by contract job.

1. This commission, having considered the matter of certain contractors making use tax returns by contract jobs instead of by quarters, finds it necessary in some cases, in order to insure the payment to the state of the amount of such tax, to grant permission to make returns and file reports by the contract job instead of by quarterly periods. Such permission may be granted only where a contract is to be completely performed within six months. The Retail Sales and Use Tax Division of this commission may grant, upon application of such contractors, permission to file use tax returns and remit the tax due on account of purchases made, as reported by said returns, for each and every job performed by such a lump-sum contractor instead of making use tax returns by quarterly periods. (See section 423.13, Code 1946.)

2. In cases where a contractor has obtained permission to make returns and file reports by the job instead of by the quarterly periods, the use tax payable to the state of Iowa shall be due immediately upon the purchase of tangible personal property upon which the law imposes such a tax. The use tax so imposed shall become delinquent twenty days

after the contract shall have been completely performed or immediately in case of insolvency or bankruptcy of the contractor.

Rule No. 152. Payment of final estimate must be withheld. The sponsor of a construction contractor, class "A", "B" or "C", if the latter is a nonresident of Iowa, as defined in rule No. 150, shall not make payment of the final estimate due the contractor unless and until such sponsor shall have received a release from the Retail Sales and Use Tax Division of this commission showing that the contractor performing such contract has paid all retail sales and use tax due to the state of Iowa and that all required forms, returns and reports have been made to this commission or the Division of Retail Sales and Use Tax.

Rule No. 153. Liability of sponsors for retail sales and use tax due the state from general and special contractors. A lien on personal property and rights to personal property is created by operation of law for retail sales and use taxes due the state of Iowa without the necessity of recording or the giving of any notice whatsoever.

Rule No. 154. Money due a contractor is a right to property. Money due a general or a special construction contractor is a right to personal property on which a lien attaches for any retail sales or use tax owing to the state.

Rule No. 155. Sponsors are required to withhold payment. Sponsors are required to withhold payment of the final estimate until the general or special construction contractor shall have secured a release from the Retail Sales and Use Tax Division of this commission reciting that all required returns and reports have been made and that all taxes have been paid.

Rule No. 156. Liability of sponsors who fail to withhold payment. Sponsors who pay general and special construction contractors in full are liable to the state for the payment of any retail sales or use tax not collected from such a general or special construction contractor on which the law had imposed a lien in favor of the state.

Rule No. 157. Release of sponsors. Sponsors who withhold payment due the general or special contractors are released from any liability created by the lien laws of the state of Iowa when such a release in writing is secured from this commission.

Rule No. 158. Taxes paid by general or special construction contractors received subject to audit. A release to a sponsor does not operate as a final release to the general construction contractor, special construction contractor or construction subcontractors as all tax accounts are released subject to an audit of the taxpayer at any future date.

Rule No. 159. Liability of general construction contractors for retail sales and use tax due the state from subcontractors. A lien on personal property and rights to personal property is created by operation of law without the necessity of recording or the giving of any notice whatsoever for retail sales and use taxes due the state.

Rule No. 160. Money due a subcontractor is a right to the property. Money due a subcontractor is a right to personal property on which a lien attaches for any retail sales or use tax owing to the state.

Rule No. 161. General construction contractors required to withhold payment. General construction contractors who pay subcontractors in full are liable to the state for the payment of any retail sales or use tax not collected from such subcontractor for the reason that such general contractor paid money to the subcontractor on which the law had imposed a lien in favor of the state.

Rule No. 162. Release of general contractors. General construction contractors who withheld payment due subcontractors are released from any liability created by the lien laws of the state of Iowa when such a release in writing is secured from this commission.

Rule No. 163. Taxes paid by subcontractors received subject to audit. A release to a general construction contractor does not operate as a final release of the subcontractor as all tax accounts are released subject to an audit of the taxpayer at any future date.

Rule No. 164. Iowa construction contractors must file certain reports.

1. Iowa construction contractors, who maintain a place of business in this state where complete records are kept concerning sales and use tax transactions, will not be required to file forms UT-527 and ST-43, concerning each construction contract in Iowa, unless specifically requested to do so by the commission or its department handling such matters.

2. However, Iowa construction contractors should file with the Sales and Use Tax Department form ST-42 whenever it sublets a construction subcontract to a nonresident subcontractor. This information should be submitted immediately the subcontract is let. The information shall include the name and out-of-state address of the subcontractor, the general nature of the work, the contract price and the date let, together with the name of the project where the subcontractor is to perform his contract.

3. The Iowa construction contractor shall file quarterly consumer's use tax returns, reporting and remitting any use tax due from him concerning all of his activities in the state of Iowa during the quarterly period covered by the return.

4. If the Iowa contractor desires to report and remit the use tax on the job basis, permission must be secured from the commission or its department as provided in rule No. 151.

Rule No. 165. Industrial materials and equipment not readily obtainable in Iowa not exempt to construction contractors under class "A", "B" or "C".

1. The use tax law under part (c) of subsection 1 of section 423.1, Code of Iowa, 1946, exempts from the use tax "industrial materials and equipment, which are not readily obtainable in Iowa, and which are directly used in the actual fabricating, compounding, manufacturing or servicing of tangible personal property intended to be sold ultimately at retail."

2. Construction contractors, including general, special and sub, under Class "A", "B" and "C", are consumers, under the provisions of rule No. 138.7, of all tangible personal property which they pur-

chase for use in completing construction contracts in Iowa. Therefore, such construction contractors are not "processors" within the meaning of the use tax law and would therefore not be exempt from use tax on any tangible personal property purchased by them outside the state of Iowa for use in completing such construction contracts in the state of Iowa, even though the item involved might be "not readily obtainable in Iowa."

Rule No. 166. Rental equipment. Persons purchasing equipment for rental purposes should pay Iowa sales or use tax on the purchase price of such equipment regardless of the fact that under some types of rental agreements the federal government or any other lessee may later acquire ownership of the equipment. The lessor of the equipment is considered to be the user or consumer and should pay the sales or use tax on the purchase price of the equipment at the time of purchase.

A retailer in Iowa or one outside the state, who is engaged in selling or renting or both similar equipment, is liable for either sales or use tax on the cost of such equipment when rented or leased for use in this state. If the contract of rental contains an option for subsequent purchase, and is accepted by the customer, the gross receipts on which sales tax would be computed is the combination of the rental fees received by the retailer, plus the balance due on the original selling price.

When equipment has been rented or leased and sales or use tax accounted for on the cost figure, sales or use tax will also apply on the total selling price when subsequently sold to a consumer, providing the sale has no connection with earlier rental agreements.

Rule No. 167. Contracts with federal, state or local governments. A construction contractor performing a class "A", "B" or "C" construction contract for the United States government, the state of Iowa, counties, towns, school districts or any other political subdivision of the state of Iowa is not exempt from the payment of either the retail sales or use tax. Therefore, a contractor performing such a contract for any of the above mentioned governments or governmental subdivisions or agencies must make such reports and returns of either the retail sales or use tax as is required for contracts with private sponsors.

Rule No. 168. A purchaser, who is a "processor" may be exempt from use tax when purchasing under a machinery or equipment sales contract with installation by the seller.

1. A purchaser who purchases machinery or equipment to be installed by the seller may be exempt from use tax, provided the machinery or equipment is directly used in the actual fabricating, compounding, manufacturing or servicing of tangible personal property intended to be sold ultimately at retail, and provided the sales transaction is one in interstate commerce, thus coming within the scope of the use tax law, and not coming within the scope of the retail sales tax law.

2. On the other hand, if the contract to furnish and install the machinery or equipment with installation by the seller is one in intrastate commerce, then the purchaser is not exempt from the payment of sales tax to his supplier, inasmuch as the transaction comes within the scope of the retail sales tax law and no exemption exists in the retail sales tax law because the item sold at retail in Iowa is "not readily obtainable in Iowa." (See use tax rule 172 A.)

Rule No. 169. When machinery or equipment sales contract with installation by seller is in interstate commerce and when in intrastate commerce.

1. When a seller agrees to furnish and install machinery or equipment in Iowa and where the offer and acceptance take place within the state of Iowa, the transaction will be regarded as a local intrastate sale, the receipts therefrom being subject to retail sales tax, if the sale is at retail and not otherwise expressly exempted by the retail sales tax law.

2. When a seller contracts to furnish and install machinery or equipment in Iowa and the offer and acceptance take place outside the state of Iowa, but the property is located in the state of Iowa prior to the agreement to sell, then the contract will be considered one in intrastate commerce, the receipts from which are subject to retail sales tax, provided, the sale is at retail in Iowa and not otherwise expressly exempted by the provision of the retail sales tax law.

3. Where the seller contracts to furnish and install machinery or equipment in Iowa and the offer and acceptance take place outside the state of Iowa, but the title to the property does not pass to the buyer outside the state of Iowa, but passes to the buyer upon installation in Iowa by the seller, then the transaction shall be regarded as a sale in intrastate commerce, the receipts therefrom being subject to the retail sales tax law, if the sale is at retail in Iowa and not otherwise expressly exempted by the provisions of the retail sales tax law.

4. Where the seller contracts to furnish and install machinery or equipment in Iowa and the offer and acceptance take place outside the state of Iowa and the title to the property passes to the buyer outside the state of Iowa, then the transaction will be regarded as a sale in interstate commerce and the receipts therefrom to be exempted from the retail sales tax law. On the other hand, this transaction will be regarded as one coming within the scope of the use tax law and the provisions of the use tax law and rules of the commission pertaining thereto shall apply.

PART III

USE TAX

Rules Nos. 170 to 198, Inclusive

Applies to use tax only.

Rule No. 170. General statement concerning the application of the use tax law. The use tax law imposes a tax on the purchaser for the privilege of using tangible personal property in the state of Iowa, where the property used in Iowa was not sold in Iowa subject to the sales tax law, with express exemptions. Generally speaking, this means that a person who purchases tangible personal property from out-of-state suppliers for "use" in Iowa and not for "resale" or "processing" is liable for the payment of use tax. The measure of the use tax is two per cent of the purchase price.

The purchaser for "use" should pay the use tax

to the seller, if the seller is registered with the commission and authorized to collect the use tax for the state. If the seller is not registered with the commission and authorized to collect the use tax for the state, the purchaser should remit the use tax directly to the commission.

The consumer's use tax return blank, Form UT-510, is the proper form for the purchaser to use in reporting and remitting the use tax directly to the commission, unless the purchaser happens to be the holder of a certificate of registration under the use tax law and files retailer's use tax returns, under which last instance the value of the property used or consumed may be shown and reported under Item 4 of the retailer's use tax return blank, Form UT-511.

Under the use tax law, a collection responsibility is placed upon all interstate sellers who sell tangible personal property for delivery in Iowa for "use" in Iowa, provided the seller maintains in the state directly or through subsidiary a warehouse, sales office, or distribution house, or other place of business, or has an agent operating in the state either temporarily or permanently. Such a seller is required to apply for (on Form UT-507) and hold a certificate of registration under the use tax law and file retailer's use tax returns (UT-511). Each registered seller is required to bill its Iowa customers for all use tax due, showing the use tax as a separate item on the invoice and indicating thereon its registration number.

An exception from the general provisions hereinbefore stated is in the case of new motor vehicles and new trailers. The receipts from the sale at retail in Iowa of new motor vehicles and new trailers are expressly exempted from the sales tax. The law imposes use tax on new motor vehicles and trailers. The use tax law provides that county treasurers and the state motor vehicle department be charged with the responsibility of collecting two per cent of the full purchase price of new motor vehicles and new trailers for "use" in Iowa as use tax, before issuing auto registration plates. The county treasurers and state motor vehicle department also collect use tax due where cars previously bearing foreign registration plates are registered for "use" in Iowa.

For further information as to the collection of use tax on motor vehicles and trailers, see Part IV, rules Nos. 199 to 234.

Applies to use tax only.

Rule No. 171. "Use" defined. "Use" is defined in subsection 1 of section 423.1, Code of Iowa, 1946. In substance, a taxable use is the exercise of any right of ownership over tangible personal property in Iowa, by any person owning the property, except the right to sell the property in the regular course of business and the right to process or manufacture the property into another article of tangible personal property intended to be sold ultimately at retail, subject to exemptions.

"Processing" of property is defined by this section to include: personal property which forms an integral or component part of the manufactured product which is intended to be sold ultimately at retail; that property which is consumed as fuel in creating power, heat or steam for processing or for generating electric current; that property which is used as industrial material and equipment (which does not form a component or integral part of the manufactured product) but which is *directly* used in the actual fabricating, compounding, manufacturing or servicing of tangible personal property intended to be sold ultimately at retail, provided such property is not readily obtainable in Iowa.

Persons who are using tangible personal property in the state of Iowa, within the meaning of "use," are expressly exempted from use tax if the property has been subjected to the Iowa retail sales tax law.

Section 423.1

Applies to use tax only.

Rule No. 172. Definitions. "Readily obtainable in Iowa"—"servicing of tangible personal property intended to be sold ultimately at retail." An exemption from use tax is provided by part (c) of subsection 1 of section 6943.102, Code of Iowa, 1939, [§423.1, C.'50] which reads as follows: "industrial materials and equipment, which are not readily obtainable in Iowa, and which are directly used in the actual fabricating, compounding, manufacturing or servicing of tangible personal property intended to be sold ultimately at retail."

Two questions in this part require interpretation. First, the words "not readily obtainable in Iowa" as used in the law.

Second, the words "servicing of tangible personal property intended to be sold ultimately at retail" as used in the law.

With respect to "not readily obtainable in Iowa," a similar exemption does not appear in the Iowa retail sales tax law. Therefore, an Iowa retailer making sales in the state of Iowa at retail is required to pay sales tax on such sales.

The commission holds that, where industrial materials and equipment of the same general classification are offered for sale in Iowa, such material and equipment cannot be considered "not readily obtainable in Iowa" and therefore would not be entitled to use tax exemption when purchased in interstate commerce from points outside the state.

Quantity available, price element, or purchaser's preference for a particular brand or manufacture are not proper factors in determining the "readily obtainable" question.

The personal property use tax law, in addition to being a revenue law, is intended to serve as a complementary statute to our retail sales tax law, thereby placing the Iowa retailer selling tangible personal property in this state on a fair competitive basis with the out-of-state seller making sales for delivery in Iowa, in so far as the excise tax is concerned. In determining the "readily obtainable" exemption of a given article, it should be ascertained whether or not similar property within the same general classification could be purchased from a distributor or retailer in Iowa, notwithstanding the fact that such property might be of a different brand or manufacture. Where similar equipment of a different brand or manufacture can be secured through distributors or retailers in Iowa, all property within the same general classification is to be considered readily obtainable in Iowa and therefore not exempt from use tax.

The words "servicing of tangible personal property intended to be sold ultimately at retail" as

used in this law, mean something done to the property by a manufacturer or processor during the manufacturing state, which changes it and puts it in shape for distribution and sale.

This phrase does not mean anything done to the property manufactured, in connection with its distribution and sale after the property shall have been manufactured. It means some act done or performed on the property itself during the manufacturing process.

NOTE: (This rule 172 was a part of the 1942, 1945 and 1946 regulations.)

Rule 172A. Definitions. "Readily obtainable in Iowa"—"servicing of tangible personal property intended to be sold ultimately at retail." Part (c) of subsection 1 of section 423.1, Code of Iowa, 1950, which is a part of the use tax law, in part defines the term "use" and provides as follows:

". . . . industrial materials and equipment, which are not readily obtainable in Iowa, and which are directly used in the actual fabricating, compounding, manufacturing, or servicing of tangible personal property intended to be sold ultimately at retail" which, in effect, exempts from use tax such industrial materials and equipment so used.

The 1949 legislature amended the use tax law by enacting a law known as, chapter 193, Acts of the 53rd General Assembly, section two (2) (in part) and section three (3) thereof being hereinafter set forth:

"Sec. 2. Amend section four hundred twenty-three point one (423.1), Code 1946, by adding at the end thereof the following:

"10. 'Readily obtainable in Iowa' shall mean kept in Iowa for sale or manufactured in Iowa for sale as distinguished from being obtainable by giving an order to an agent in Iowa for delivery from some point outside the state of Iowa."

"Sec. 3. The provisions of this act shall be applicable hereafter beginning with the quarter ending June 30, 1949, and every return and payment for said quarter shall be under the provisions of this act."

It is the commission's interpretation of the foregoing amendment, that an item is readily obtainable in Iowa, only:

(a) When normally carried as a stock item in Iowa for sale, irrespective of quantities, or,

(b) When the item is manufactured in Iowa for sale, irrespective of quantities, or,

(c) When an item acquired outside of Iowa, but not stocked or manufactured in Iowa, is fairly and reasonably competitive to an item which is stocked in Iowa for sale or manufactured in Iowa for sale.

Whether an item is fairly or reasonably competitive with an outside item is a fact question to be determined from time to time as the occasion arises. Price element is not to be considered as a factor in determining whether or not an item is readily obtainable in Iowa.

It is here pointed out that an item "not readily obtainable in Iowa" is not exempt from use tax for that reason alone but at the same time must be an item which falls within the category of "industrial materials and equipment, which are *directly* used in the *actual* fabricating, compounding, manufacturing or servicing of tangible personal property intended to be sold ultimately at retail." In other words the "not readily obtainable in Iowa" item must be *directly* used in processing tangible personal property intended to be sold ultimately at retail as the term is defined in the statute, to be free from tax.

However, due to the provisions of a different section of the use tax law (subsection 5 of section 423.4) there is exempt from use tax:

"Tangible personal property not readily obtainable in Iowa and used in the operation of street railways" (which means and includes urban transportation systems). (See paragraph 11 of section 2, chapter 193, Acts of 53rd General Assembly.)

"Servicing of tangible personal property intended to be sold ultimately at retail", as used in this law, means something done to the property by the manufacturer or processor during the manufacturing process, which changes it and puts it in shape for distribution and sale. This phrase does not mean anything done to the property manufactured in connection with its storage, distribution and sale after the property shall have been manufactured.

When determining whether an item of tangible personal property is or is not "readily obtainable in Iowa" the facts and the law existing at the time the contract to purchase was made shall govern and not the facts and the law existing at the time the item was delivered into the state of Iowa.

This rule 172A replaces and modifies rule 172 as found in the pamphlet of regulations issued by the commission as of August 17, 1945 and any modifications or changes herein inconsistent with rule 172 shall be effective as of April, 1949. The commission's rule of June 15, 1949, pertaining to this subject is hereby rescinded.

The provisions of this rule 172A have application only to transactions coming within the scope of the use tax law and have no application to transactions coming within the scope of the retail sales tax law.

The foregoing rule 172A is hereby adopted this 15th day of February, 1950.

Applies to use tax only.

Rule No. 173. Use tax law became effective in Iowa April 16, 1937. Persons who "use" tangible personal property in the state of Iowa who purchased such property on or after April 16, 1937, are liable for the payment of use tax on the same, unless expressly exempted. Persons who "use" tangible personal property in the state of Iowa which they have purchased prior to April 16, 1937, are not liable for the payment of use tax.

Section 423.2, section 423.3

Applies to use tax only.

Rule No. 174. Measure of the use tax. The measure of the use tax is two per cent of the purchase price.

Purchase price means the total amount for which tangible personal property is sold, valued in money, whether paid in money or otherwise; provided that cash discounts allowed and taken on sales shall not be included.

Where a manufacturer used tangible personal property in this state, fabricated or manufactured by the manufacturer outside the state, the measure of use tax shall be two per cent of the manufacturer's cost of production.

Section 423.1

Applies to use tax only.

Rule No. 175. Consumer's use tax return. A person who purchases tangible personal property from out-of-state sources for use in Iowa subject to the use tax law is liable for the payment of the use tax and is required to file a consumer's use tax return, Form UT-510, with the commission, reporting and remitting use tax on all property which has been delivered into Iowa during the quarterly period covered by the return, unless the seller from whom he made the purchase is registered with the commission and authorized to collect the use tax for the state. Under the last circumstances the use tax should be paid by the purchaser to the registered seller, which seller in turn forwards the use tax to the commission quarterly.

The purchaser may ascertain when the seller is registered and authorized to collect the use tax for the state by inspecting the billing or invoice, inasmuch as the registered seller is required to show the Iowa use tax separately on the invoice together with his Iowa registration number.

The use tax imposes at the time the tangible personal property comes to rest in this state and is required to be reported at the close of that quarterly period during which it comes to rest. The measure of the use tax is two per cent of the full purchase price, valued in money, whether paid for in money or otherwise. This means that where property is traded in as part consideration of the purchase price, the tax shall be computed on the full selling price before any amount is deducted for property traded in.

The quarterly periods for the year end on March 31, June 30, September 30, and December 31. Twenty days are allowed after the close of each quarterly period in which to file a consumer's use tax return before becoming delinquent. Penalties are imposed if the tax is not paid before the twentieth day of the month following the close of each quarterly period.

For the convenience of those persons who regularly purchase tangible personal property outside the state subject to the use tax, the commission places such names upon its permanent mailing list, at the request of the taxpayer, in order that the taxpayer may receive a consumer's use tax return blank at the close of each quarterly period.

Those persons who may only occasionally purchase tangible personal property outside the state, concerning which use tax would be due, and who do not wish to be placed on the mailing list for the reception of a consumer's use tax return blank at the close of each quarterly period will be required to make a special request for such blanks when tax is due. The request may be made to the commission at Des Moines or to any of the commission's field agents.

See UT Form No. 510 in section V.

Applies to use tax only.

Rule No. 176. Purchases made on a conditional sales basis. When a person is making a return of purchase made on a conditional sales contract and there remains an unpaid balance thereon, such return shall include tax computed at the rate of two per cent on the full purchase price of such property notwithstanding the fact that there is an unpaid balance.

Applies to use tax only.

Rule No. 177. Exemptions. Chapter 423, Code of Iowa, 1950, known as the use tax law, contains the following exemptions:

See section 423.4

Applies to use tax only.

Rule No. 177.1. Exemption of tangible personal property in interstate transportation or interstate commerce. Section 423.1, Code of Iowa, 1950, defines "use," in part as follows:

"'Use' means and includes the exercise by any person of any right or power over tangible personal property incident to the ownership of that property * * *."

Section 423.2, Code of Iowa, 1950, a part of the use tax law, provides as follows:

"**Imposition of tax.** An excise tax is hereby imposed on the use in this state of tangible personal property purchased on or after the effective date of this chapter for use in this state, at the rate of two per cent of the purchase price of such property. Said tax is hereby imposed upon every person using such property within this state until such tax has been paid directly to the county treasurer, to a retailer, or to the commission as hereinafter provided."

Section 423.4, Code of Iowa, 1950, part of the Use Tax Law, in part provides as follows:

"**Exemptions.** The use in this state of the following tangible personal property is hereby specifically exempted from the tax imposed by this chapter: * * *

"2. Tangible personal property used (a) in interstate transportation or interstate commerce, * * *"

Under "Use" as defined in the law, the owner of tangible personal property, in order to exercise a right or power over said property in Iowa, must actively employ or utilize the property, beyond mere storage in Iowa pending its utilization, to come within the definition as taxable.

Persons purchasing tangible personal property are exempt from use tax, under the provisions of subsection 2 of section 423.4, Code of Iowa, 1950, only when the "use" in interstate transportation or interstate commerce is the ultimate "use." Ultimate "use," for the purpose of this rule, shall include the exercise of the direct and necessary incidents of ownership to place the item in interstate transportation or interstate commerce. [See note following 177.3]

Rule No. 177.2. Purchases by pipe line companies. Section 423.4, Code of Iowa, 1950, a part of the use tax law, in part provides as follows:

"**Exemption.** The use in this state of the following tangible personal property is hereby specifically exempted from the tax imposed by this chapter: * * *

2. Tangible personal property used (a) in interstate transportation or interstate commerce, * * *"

Pipe line companies are exempt from use tax under the provisions of the above section only when the tangible personal property purchased is actually used in and becomes an integral part of the pipe line itself which is engaged in interstate transportation or interstate commerce.

Items which are considered as becoming an integral part of the pipe line itself will include pipe, valves, connectors, boosters, pumps, prime movers

(gas and diesel engines, etc.), control equipment and the like. All other tangible personal property which does not become an integral part of the pipe line itself will include, structural building materials, motor vehicles, lineman's tools, office supplies and equipment, housing facilities for employees and like items.

Pipe line companies are *not entitled to exemption* from *retail sales tax* because the items purchased are used in interstate commerce or interstate transportation, there being no such exemption in the retail sales tax law. [See note following 177.3]

Rule No. 177.3. Purchases by radio broadcasters —video telecasters. Persons purchasing tangible personal property for use in radio broadcasting or television telecasting are exempt from use tax under the provisions of subsection 2 of section 423.4, Code of Iowa, 1950, a part of the use tax law, only when the item purchased is actually used in and becomes an integral part of the transmitting equipment or devices used in interstate communication. Items which are considered as becoming an integral part of the transmitting equipment or devices will include such items as the transmitter and control equipment and the antenna system and supports. All other tangible personal property which does not form an integral part of such system will include motor vehicles, structural building materials, office supplies and equipment, maintenance tools and supplies and like items.

No exemption exists in the retail sales tax law, because the item sold is used in interstate communication, therefore these persons would not be exempt from retail sales tax.

Note: There has been filed in the code editor's office a copy of an order of the state tax commission rescinding the above rules 177.1, 177.2, and 177.3, which order was filed in the office of the secretary of state June 27, 1952. No certificate appears with the rescinding order that it had been filed for approval as to form and legality with the attorney general nor any certificate that it was so approved or remained in his office for 20 days and no action taken thereon. [Acts 54 G.A., ch 51.]

Applies to use tax only.

Rule No. 178. Sales tax or use tax paid to another state. Section 423.25, Code of Iowa, 1946, provides that where an article of tangible personal property has been subjected to tax with respect to its sale or its use by another state equal to the amount of tax imposed by the Iowa use tax law, no further tax shall be due the state of Iowa with respect to the use of that property in this state by the person who has paid to another state said tax.

If the amount of tax paid by a person to another state on a given article of tangible personal property is less than the amount of tax imposed by the Iowa use tax law, the tax shall be due the state of Iowa in the amount of the difference of tax so paid to the foreign state and the tax due under the Iowa law.

Persons claiming exemption from payment of use tax on the grounds that they have paid tax to another state with respect to the sale or use of the property in question must prove to the satisfaction of the commission, the county treasurer, or the state motor vehicle department that such tax has been paid.

Section 423.25.

Applies to use tax only.

Rule No. 179. Persons having books or other tangible personal property belonging to them repaired by repairmen located outside the state of Iowa. Persons who own tangible personal property in the state of Iowa and who send such property or cause such property to be sent outside the state for the purpose of having it repaired, reconditioned, or altered, and where the repairman uses tangible personal property in connection with the repair thereof, the owner will be liable for the payment of use tax measured by two per cent of the full charge made for the repair service, unless the out-of-state repairman bills such person as separate items the charges made for labor and those made for material furnished, in which last instance the tax may be computed on two per cent of the charge made for the tangible personal property furnished by the repairman.

Rule No. 180. Interstate commerce. 1. Goods coming into this state.

When tangible personal property is purchased in *interstate commerce* for use or consumption in this state and (1) the seller is engaged in the business of selling such tangible personal property in this state for use or consumption and (2) delivery is made in this state, such sale is subject to the use tax law. Such sale is taxable regardless of the fact that the purchaser's order may specify that the goods are to be manufactured or procured by the seller at a point outside this state and shipped directly to the purchaser from the point of origin, and the seller is required to report all such transactions and collect and remit to this state the use tax on all taxable purchases.

If the conditions above are met it is immaterial (1) that the contract of sale is closed by acceptance outside the state or (2) that the contract is made before the property is brought into the state.

Delivery is held to have taken place in this state (1) when physical possession of the tangible personal property is actually transferred to the buyer within this state or (2) when the tangible personal property is placed in the mails at a point outside this state directed to the buyer in this state or placed on board a carrier at a point outside this state (or otherwise) and directed to the buyer in this state.

Engaging in business in this state shall include any of the following methods of transacting business: Maintaining directly, indirectly or through a subsidiary, an office, distribution house, sales house, warehouse or other place of business or by having an agent, salesman or solicitor operating within the state under the authority of the seller or its subsidiary irrespective of whether such place of business, agent, salesman or solicitor is located in this state permanently or temporarily or whether such seller or subsidiary is qualified "to do business in this state."

2. Goods shipped from this state.

When tangible personal property is sold within the state and the seller is obligated to deliver it to a point outside of the state or to deliver it to a carrier or to the mails for transportation to a point

outside the state, the retail sales tax or use tax does not apply, provided that the property is not returned to a point within the state. The most acceptable proof of transportation outside the state will be:

(a) A waybill or bill of lading made out to the seller's order and calling for delivery; or

(b) An insurance receipt or registry issued by the United States postal department, or a post office department receipt Form 3817; or

(c) A trip sheet signed by the seller's delivery agent and showing the signature and address of the person outside this state who received the goods delivered.

However, where tangible personal property pursuant to a sale is delivered in this state to the buyer or to an agent of his other than a common carrier, the retail sales tax applies notwithstanding that the buyer may subsequently transport the property out of the state.

See rule No. 55.

Applies to use tax only.

Rule No. 181. Interstate vendors—registration and billing of tax. Each "retailer maintaining a place of business in this state" as defined in subsection 6 of section 423.1, Code of Iowa, 1950, shall, before collecting the use tax required to be collected, make application to the commission for a certificate of registration upon Form UT-507-A, to be provided by the commission. Each certificate of registration issued bears an individual number, the number appearing immediately above the registrant's name on the certificate. The holder of the certificate shall bill the use tax due as a separate item on the billing or invoice to the purchaser for "use" in Iowa and indicate thereon his registration number. This evidence in the hands of the purchaser who remits use tax to the registered seller shall constitute such purchaser's receipts for the tax having been so paid. The billing shall be in substantially the form as shown hereafter:

MERCHANDISE $.....
2% IOWA USE TAX $.....
IOWA REGISTRATION NO.....

See form "certificate of registration" in section V.

Section 423.9.

Rule No. 182. Interstate vendor's application for certificate. The interstate vendor's application for certificate of registration under the use tax law shall show the name of the person to whom the certificate is to be issued; the address of the location from which the returns thereunder are to be filed; the names and addresses of the officers in the case of a corporation; the names of all partners in the case of a partnership; the name of the owner in the case of an individual ownership; the date when the applicant (as "retailer maintaining a place of business in this state") began selling tangible personal property in interstate commerce for delivery in Iowa for "use" in Iowa subject to the use tax law; the names and addresses of all offices, warehouses, or other places of business in Iowa either owned or controlled by the applicant or its subsidiary; the names and addresses of all agents of the applicant operating in the state either temporarily or permanently; the names and addresses of all out-of-state locations from which tangible personal property will be delivered into Iowa for "use" in Iowa from which billing for the merchandise will be made.

It will not be necessary that more than one certificate be held in order to report and remit all use tax due, even though shipment and billings may be made from several out-of-state locations. However, if desired, the commission, when practicable, will issue more than one certificate of registration to the same person for separate out-of-state locations.

Section 423.9.

Applies to use tax only.

Rule No. 183. Registered retailers required to collect all use tax due on all tangible personal property sold for delivery in Iowa. Each retailer registered with the commission under the provisions of section 423.9 of the use tax law and each retailer registered and authorized to collect the use tax under the provisions of section 423.10 of the use tax law shall collect from his customer and remit to the commission all use tax due on all tangible personal property sold for delivery in Iowa by the retailer, unless the commission shall expressly authorize the retailer to do otherwise.

Section 423.5.

Applies to use tax only.

Rule No. 184. Retailer's use tax returns. Retailer's use tax return blanks, Form UT-511, are furnished to each holder of a certificate of registration at the close of each quarterly period consisting of three months, for the taxpayer's use in reporting and remitting use tax due for the preceding quarterly period. The quarterly periods for the year end on March 31, June 30, September 30, and December 31. Twenty days are allowed after the close of each quarterly period in which to file returns without becoming delinquent, unless the commission shall otherwise provide.

Retailer's use tax return blanks are not furnished to persons who do not hold a certificate of registration under the use tax law, for the purpose of filing with the commission. Registration is necessary before retailer's use tax return blanks for filing are furnished.

If the certificate holder uses or consumes tangible personal property in the state of Iowa subject to the use tax law, the value of such purchases made during a given quarterly period should be included under Item 4 of return blank UT-511.

If the certificate holder delivers property from more than one out-of-state location from which separate bills are made, return Form UT-512 shall be filed with Form UT-511, showing the amount of taxable sales made from each respective location.

The holder of a certificate of registration under the use tax law shall file a return for each quarterly period, irrespective of whether or not tax may be due. In case no tax is due during a given quarterly period, proper memoranda should be noted on the return, same executed and filed.

See Form UT-511 and UT-512 in section V.

Section 423.13.

Applies to use tax only.

Rule No. 185. Cancellation of certificate of registration. Immediately the holder of a certificate of registration terminates his selling activities or when his liability for reporting and remitting use tax concerning sales made in interstate commerce has

ceased, such person shall notify the commission and secure Form UT-517 for the purpose of requesting cancellation of the certificate of registration.

See Form UT-517 in section V.

Applies to use tax only.

Rule No. 186. Bracket system to be used by registered vendors. Sellers registered with the commission and authorized to collect the use tax for the state may use the bracket system disclosed in rule No. 18 which was adopted under the provisions of the Iowa retail sales tax law, where registered vendors have occasion to sell tangible personal property, the purchase price of which is less than $1.00.

The registered seller is required to remit to the commission two per cent of the purchase price of all taxable property sold for "use" in Iowa.

See rule No. 18.

Applies to use tax only.

Rule No. 187. Certificates of resale—processing.

1. Chapter 423, Code of Iowa, 1946, defines, subsection 1 of section 423.1, the word "use" as meaning and including "the exercise by any person of any right or power over tangible personal property incident to the ownership of that property, except that it shall not include processing, or the sale of that property in the regular course of business."

2. Sale in the regular course of business means the resale of the tangible personal property purchased, either by a wholesaler who is regularly engaged in selling such property (but does not sell at retail to final consumers), or by a retailer who regularly sells such property at retail (to final consumers).

3. Persons selling at wholesale in Iowa but who do not sell at retail (to final consumers) are not required to hold retail sales tax permits.

4. Persons regularly engaged in selling at retail (to final consumers) in Iowa (intrastate sales) are required to hold retail sales tax permits.

5. In the use tax law, the term "used in processing" is classified into three parts, namely: (a) raw materials which are purchased by an Iowa processor and which by means of fabrication, compounding, manufacturing, or germination, become an integral part of other tangible personal property intended to be sold ultimately at retail; (b) fuel which is consumed in creating power, heat or steam for processing or for generating electric current; (c) industrial materials and equipment (which do not form an integral or component part of other tangible personal property intended to be sold ultimately at retail) which are directly used in the actual fabricating, compounding, manufacturing, or servicing of tangible personal property intended to be sold ultimately at retail, provided such property is not readily obtainable in Iowa.

6. Section 423.5, Code of Iowa, 1946, provides that where tangible personal property is sold in interstate commerce for delivery in Iowa, it is presumed that the property is sold for "use" in Iowa and the registered seller is required to collect the use tax from the purchaser. In event the tangible personal property sold for delivery in Iowa is not sold for "use" in Iowa and, therefore, not subject to the use tax, the seller is required to secure from the purchaser a proper written certificate showing the use to be made of the property.

7. Where tangible personal property is sold for delivery in Iowa but is actually sold for "resale" and/or "processing" within the meaning of the use tax law (and, therefore, exempt from the use tax), the seller shall secure from the purchaser a proper written certificate before omitting the billing and collection of the Iowa use tax. For the purpose of uniformity, the certain forms of certificate are suggested. While no rigid form of certificate is prescribed, the substance of the suggested forms should be contained in the certificate taken.

8. Where the registered seller repeatedly sells the same type of property to the same Iowa customer for "resale" and/or "processing," the seller may, at his risk, take a blanket certificate covering more than one transaction.

For sales tax certificate, see rule 24.

UT-1 CERTIFICATE OF RESALE
(By retailer)

The undersigned hereby certifies that the tangible personal property purchased from.....
.....is for the
(Name and Address of Seller)
purpose of resale; that the undersigned holds Retail Sales Tax Permit No..... and will account to the Iowa State Tax Commission for any sales tax due as a result of the sale of this property.

....
Address of Purchaser Signature of Purchaser

UT-2 CERTIFICATE OF RESALE
(By wholesaler)

The undersigned hereby certifies that the tangible personal property purchased from.....
.....is for the
(Name and Address of Seller)
purpose of resale; that the undersigned is solely engaged in selling tangible personal property at wholesale and does not sell to final consumers, and, therefore does not hold a Retail Sales Tax Permit.

....
Address of Purchaser Signature of Purchaser

UT-3 CERTIFICATE OF PROCESSING
(By processor selling at retail)
(Component part material)

The undersigned hereby certifies that the tangible personal property purchased from.....
.....is to be used
(Name and Address of Seller)
in the fabricating, compounding, manufacturing, or germination of other tangible personal property intended to be sold ultimately at retail, and that said property will form an integral part of the property sold; that the undersigned holds Retail Sales Tax Permit No.....

....
Address of Purchaser Signature of Purchaser

UT-4 CERTIFICATE OF PROCESSING
(By processor not selling to final consumer)
(Component part material)

The undersigned hereby certifies that the tangible personal property purchased from.....
.....is to be used
(Name and Address of Seller)
in the fabricating, compounding, manufacturing, or germination of other tangible personal property intended to be sold ultimately at retail and that said property will form an integral part of the property sold; that the undersigned is not engaged in selling tangible personal property at retail in Iowa and, therefore, does not hold a Retail Sales Tax Permit.

....
Address of Purchaser Signature of Purchaser

UT-5 CERTIFICATE OF PROCESSING
(Industrial materials and equipment)
(Not component part material)

The undersigned hereby certifies that the tangible personal property purchased from.....
.....is to be used
(Name and Address of Seller)
as industrial materials and/or equipment; that said property will not form an integral or component part of other tangible personal property intended to be sold ultimately at retail, but that said property will be directly used by the undersigned in the actual fabricating, compounding, manufacturing or servicing of tangible personal property intended to be sold ultimately at retail; that said property, or similar property for use for a similar purpose, is not readily obtainable in Iowa; that the undersigned is engaged in the business of .....
.....
Description of Purchaser's Business

....
Address of Purchaser Signature of Purchaser

Applies to use tax only.

Rule No. 188. Registered retailers selling tangible personal property on a conditional sales contract basis. Retailers registered with the commission and authorized to collect the use tax for the state when selling tangible personal property for delivery in Iowa for "use" in Iowa on a conditional sales contract basis, where the payment of the principal sum or a part thereof is extended over a period longer than sixty days, may collect from the consumer and report to the commission the use tax on those payments due during the quarterly period covered by the return, provided the retailer carries on his return as a deduction, the outstanding unpaid balance of conditional sales contracts for which he has not remitted the use tax.

It is pointed out that the law provides that the retailer may report on a collection basis; however, at his option, the retailer may also report and remit on a total sales basis, in which case he is entitled to bill his customers and collect therefrom the use tax computed on the full purchase price as a part of the first installment, under which circumstances the retailer must report and remit to the commission the full amount of the tax computed on the full selling price in the return for the quarterly period during which the sale and delivery was made.

Section 423.13.

Applies to use tax only.

Rule No. 189. Trade-ins may not be deducted before computing the amount of tax. Trade-ins subject to use tax when sold in interstate commerce for "use" in Iowa. When property is traded in as part payment of the purchase price of other tangible personal property, the amount allowed for the trade-in shall not be deducted from the amount on which the use tax is computed. The use tax is computed on the full purchase price before any amount allowed for trade-in is deducted.

Where tangible personal property is accepted as part payment concerning the sale of other tangible personal property made in interstate commerce for delivery in Iowa for "use" in Iowa, the traded-in property is subject to use tax if and when it is sold in interstate commerce for delivery in Iowa for "use" in Iowa.

Applies to use tax only.

Rule No. 190. Sellers of subscriptions to magazines and periodicals. Sellers of subscriptions to magazines and periodicals who solicit such subscriptions in Iowa as sales agents or representatives are deemed to be retailers and are required to procure a retail sales tax permit and pay sales tax on all orders procured, unless the person for whom sales are being made is a permittee under the provisions of the sales tax law or is legally registered with the commission to collect and pay use tax.

Applies to use tax only.

Rule No. 191. Purchases by telephone companies. Telephone companies are exempt from the payment of use tax upon purchases made outside the state of tangible personal property which is actually used in and becomes an integral part of the communicating system which transmits interstate messages. Items which are considered as forming a part of the communication system will include switchboard and control equipment in an exchange, as well as wires, poles, insulators and like materials and equipment used in the lines. All other tangible personal property which does not form an integral part of the system, such as motor vehicles, office equipment, building materials, lineman's tools and like items are subject to the use tax when purchased outside the state by telephone companies.

Note: There has been filed in the code editor's office a copy of an order of the state tax commission rescinding the above rule 191, which order was filed in the office of the secretary of state June 27, 1952. No certificate appears with the rescinding order that it had been filed for approval as to form and legality with the attorney general nor any certificate that it was so approved or remained in his office for 20 days and no action taken thereon. [Acts 54 G.A., ch 51.]

For purchases subject to sales tax, see rule No. 121.

Applies to use tax only.

Rule No. 192. Purchases by federal government—state of Iowa—political subdivisions of the state, including counties, cities, towns, school districts, etc. The state of Iowa and state institutions as well as the federal government and federal institutions are not required to pay the use tax when purchasing tangible personal property directly for use in Iowa.

However, the political subdivisions of the state, including counties, cities, towns, school districts, libraries, etc., are required to pay the use tax.

Beginning with sales of tangible personal property made on and after July 1, 1947, vendors registered to collect use tax shall omit the billing and collection of Iowa use tax when selling to ANY TAX CERTIFYING OR TAX LEVYING BODY OF IOWA OR ANY GOVERNMENTAL SUBDIVISION thereof.

This has no application to retail sales tax, in the event sales are made subject to the retail sales tax law, but applies to USE TAX only.

Listed below are TAX CERTIFYING OR TAX LEVYING BODIES OF IOWA AND GOVERNMENTAL SUBDIVISIONS, for the purpose of explanation and which may not be all inclusive.

Counties	Rural independent school districts
Cities	County and municipal hospitals
Towns	Public libraries
Townships	Consolidated school districts
Independent school districts	
Public schools	
Township schools	

The above-mentioned groups are not exempted from the payment of Iowa use tax, but have been required by the commission to report all use tax due directly to the commission rather than to remit taxes due to the registered vendor. The 1947 legislature amended the use tax law to provide a refund of use tax paid on purchases made on and after July 1, 1947, where the property is used for governmental purposes and where proper procedure is followed in making the claim for refund.

See rules 50.1 and 192.1.

Rule No. 192.1. Consumers purchasing from the federal government or any of its agencies subject to use tax. Consumers purchasing tangible personal property, for "use" in Iowa, from the federal government or any of its agencies, on or after April 12, 1945, are liable for the payment of Iowa use tax.

The exception from the foregoing is as follows:

1. Purchases by counties or municipal corporations, from the federal government or any of its agencies, where the tangible personal property purchased is located in the state of Iowa at the time of purchase, are not subject to the use tax.

2. Consumers purchasing from the federal government or any of its agencies, industrial materials and equipment which are ordinarily not readily obtainable in Iowa from other sources, are exempted from the use tax, when such industrial materials and equipment are directly used in the actual fabricating, compounding, manufacturing or servicing of tangible personal property intended to be sold ultimately at retail.

Since April 16, 1937, persons, including counties and municipal corporations, purchasing tangible personal property from the federal government or any of its agencies, for "use" in Iowa, which property was located outside the state of Iowa at the time of purchase, were liable for its payment of use tax and are still subject to use tax on such purchases so made.

Section 422.44, section 423.3.

Applies to use tax only.

Rule No. 193. Penalties for late filing of use tax returns. Use tax returns are required to be filed on or before the twentieth day of the month following the close of the quarterly period for which the return is filed.

If the return is filed after the twentieth day of the month following the close of the quarterly period, five per cent of the net tax is imposed as penalty for late filing. For each additional month of delay, one per cent is added to the five per cent penalty for the first month.

Section 423.18.

Applies to use tax only.

Rule No. 194. Registered vendors repossessing goods sold on conditional sale contract basis. Where a retailer, who is registered with the commission and authorized to collect the use tax for the state, repossesses tangible personal property which has been sold on a conditional sales contract basis concerning which the retailer has remitted use tax to the commission on the full purchase price, the retailer may take a deduction on his retailer's use tax return during the quarterly period in which the goods were repossessed in an amount equal to the credit allowed to the purchaser's account for the goods returned, provided the retailer returns to the purchaser the use tax at the rate of two per cent of the unpaid balance. If the purchaser does not claim use tax from the registered seller on the unpaid balance and the registered seller does not return to the purchaser the use tax on the unpaid balance, the registered seller may not take a deduction on his retailer's use tax return for the returned goods.

Applies to use tax only.

Rule No. 195. Fuel which is consumed in creating power, heat, or steam for processing or for generating electric current. Tangible personal property purchased outside the state and consumed in creating power, heat, or steam for processing of tangible personal property intended to be sold ultimately at retail or for generating electric current, is exempt from use tax by the provisions of section 423.1, Code of Iowa, 1950. If the property purchased to be consumed as fuel in creating power, heat, or steam for processing is also used in the heating of the factory or office or for ventilating the building or for lighting the premises or for any use other than that of direct processing, that portion of the property so used is subject to the use tax, and that part of the property directly used in the processing is exempt from use tax.

The purchaser when buying tangible personal property part of which is exempt as fuel under the provisions of the law should, when purchasing from an out-of-state seller registered and authorized to collect the use tax for the state, furnish to such registered seller a written certificate certifying as to the value of the property which is to be used for processing and therefore exempt, and also the value of the property which is not to be used in processing and is therefore taxable, in order that the registered seller may properly bill the amount of use tax due.

See also rule No. 25.

Section 423.1.

Applies to use tax only.

Rule No. 196. Federal manufacturers' or retailers' excise taxes may be excluded from the amount on which the use tax is computed, upon certain conditions. The manufacturer who manufactures tangible personal property and who pays a federal manufacturers' excise tax to the federal government with respect to the sale of that property may, when selling directly to users or consumers in the state of Iowa, exclude the amount of federal tax when computing the Iowa use tax, provided the federal excise tax is set out separately on the billing or invoice to the consumer customer.

The dealer who buys tangible personal property from a manufacturer, which manufacturer has paid a federal manufacturers' excise tax concerning the sale to the dealer, may not exclude the federal manufacturers' excise tax from the amount on which the use tax is computed even though the dealer pur-

chasing for resale from the manufacturer and selling to the consumer should show the manufacturers' excise tax separately on the billing to his consumer customer. The federal manufacturers' excise tax is a part of the dealer's cost of merchandise and is lost when the dealer fixes his selling price to the consumer.

Persons selling furs, jewelry, and toilet preparations to consumers in Iowa in connection with which sales they are required to pay a federal retailers' excise tax may exclude the amount of federal retailers' tax before the Iowa use tax is computed, provided the federal retailers' excise tax is separately shown on the billing to the consumer customer and proper records are maintained.

Applies to use tax only.

Rule No. 197. Claim for refund of use tax. Claims for refund of use tax must be made upon forms provided by the commission for such purposes (Form UT-513). Each claim for refund shall be filed in duplicate with the commission, fully executed and clearly stating the facts and reasons upon which the claim for refund is based and sworn to in the presence of a notary public or clerk of district court.

The use tax will be refunded only to those persons who have remitted the tax directly to the commission except use tax having been paid to the county treasurer or to the state motor vehicle department with respect to motor vehicles will be refunded, upon proper showing, directly to the person paying the tax to the county treasurer or state motor vehicle department.

Section 423.23, of the Code, which is a part of the use tax law, incorporates by reference section 422.66, Code of Iowa, 1950, which provides as follows:

See Form UT-513 in section V.

Section 422.66.

Rule No. 198. Out-of-state dental laboratories. Out-of-state dental laboratories registered with the commission for the collection of the use tax may, when furnishing "repair work" to Iowa dentists, remit the use tax on the same basis as does the Iowa dental laboratory under the provisions of rule No. 131.

PART IV

COLLECTION OF USE TAX

By County Treasurers and by the State Motor Vehicle Department on Motor Vehicles and Trailers

Rules No. 199 to 234, Inclusive

Applies to use tax only.

Rule No. 199. Use tax on motor vehicles. Imposition of use tax, see Code section 423.2. Also see Code section 423.7.

From the law [section 423.7] it is clear that it is the duty of the county treasurer to collect the use tax on automobiles, trucks and trailers when first registered in the state of Iowa. County treasurers should not accept affidavits of exemption unless the claim of exemption is clearly within the provisions of one of the exemptions set forth on affidavit forms UT-503, UT-503A, UT-514 or UT-515, except as hereinafter provided.

Rule No. 200. Used vehicles. Code section 423.7 refers to new motor vehicles and new trailers. Authority for the collection of use tax on used motor vehicles and trailers by the county treasurer is found in this rule and subsection five of section 422.64.

By virtue of the authority granted in the above subsection, the commission does hereby authorize and direct county treasurers to collect use tax upon each used motor vehicle and used trailer registered in Iowa for the first time unless such vehicles come within exemptions mentioned herein.

Section 422.64 is made a part of the use tax law by reference thereto in section 423.23.

Rule No. 200.1. Bicycles with attached motors. Where a motor on which the tax has been paid is attached to a bicycle on which the tax has been paid and the resultant motor vehicle is registered with the treasurer as required by law, such motor vehicle shall be exempt from tax. Therefore, the applicant for registration should prepare an affidavit stating the facts and file that affidavit with the county treasurer, or in the event the county treasurer has required the applicant for registration to pay the tax, then a claim for refund should be made stating the correct facts of the case.

Applies to use tax only.

Rule No. 201. County treasurers' monthly reports. The law, Code section 423.7, provides that county treasurers shall collect use tax on new motor vehicles and new trailers before such motor vehicles or trailers shall be registered by the county treasurer, said section also provides that the county treasurer shall on or before the tenth day of each month remit the tax collected to the commission.

The county treasurer shall make reports on forms furnished by the commission and such reports shall be made as follows:

On page 1 of the county treasurer's monthly report of use tax collections and exemptions, shall be listed each new or used motor vehicle for which registration was issued and which has been exempt from use tax by reason of an affidavit accepted by the county treasurer. In addition thereto, motor vehicles purchased outside the state of Iowa, where the purchase price has been established by the execution of affidavit number UT-515, shall be listed. The tax shall be reported and remitted for each motor vehicle registered where the tax applies. In each case where the tax does not apply, the original affidavit made by the purchaser must accompany the county treasurer's monthly report to explain the exemption.

Code section 423.7 provides that the use tax report shall be forwarded on or before the tenth day of the month following the month in which the tax was collected.

Each motor vehicle and trailer, whether new or used, which is registered for the first time in Iowa, and each motor vehicle and each trailer registered or purchased in a state other than Iowa the year preceding its registration in this state, is taxable, provided such a motor vehicle or trailer was purchased by the applicant on or after the sixteenth day of April, 1937. Use tax must be collected before the county treasurer issues registration plates, unless a legal reason for exemption from payment of the use tax is shown to exist. No exemption from use tax shall be allowed unless the applicant clearly

proves the right to such an exemption. The burden of proof is on the applicant.

Whenever a legal reason for exemption from use tax is proven, such exemption must be claimed and verified by a return of information in the form of an affidavit which states the facts on which claimant relies for such exemption. Each affidavit must be in duplicate, the original copy thereof being forwarded to the commission with the county treasurer's monthly report; the duplicate shall be retained by the county treasurer for his files.

Section 423.6, section 423.7.

Applies to use tax only.

Rule No. 202. Rate of use tax. Use tax is imposed at the rate of two per cent of the total delivered price of the motor vehicle or trailer. The total delivered price shall include freight and manufacturer's tax as well as all additional accessories, such as radios, heaters and other equipment delivered with the motor vehicle or trailer. Trade-in allowance cannot be deducted when a used car is traded in as part payment. Provided, however, that gasoline furnished with the power vehicle shall not be included in the total delivered price. Where gasoline is billed separately or itemized separately on the bill to the purchaser, it may be excluded from the memorandum of sale required to be furnished to the county treasurer in the case of the sale of a new motor vehicle.

Applies to use tax only.

Rule No. 203. Total delivered price taxable. Where a motor vehicle or trailer is sold by an Iowa dealer, the total delivered price shall be established by a memorandum of sale executed by the Iowa dealer. Where a motor vehicle is purchased from a dealer or other person outside this state, the purchase price must be established in every case by the applicant's return of information or affidavit number UT-515.

The exclusion provided for in rule No. 202 shall apply to this rule.

Applies to use tax only.

Rule No. 204. Claim for refund of use tax. No claim for refunds will be considered by this commission unless such claim is accompanied by verification, on a form provided by this commission, from the county treasurer in whose office the motor vehicle was registered.

Applies to use tax only.

Rule No. 205. Automobile dealers defined. Dealers shall include only persons who are holders of a retail sales tax permit and are also licensed automobile dealers. Where a dealer files an affidavit of exemption from use tax, the sales tax permit number of the dealer must be shown on each affidavit except in the case of a finance company holding a retail sales tax permit to sell repossessed cars to individuals, in which case the finance company is not required to be a holder of a dealer's license.

Applies to use tax only.

Rule No. 206. Automobile dealers' exemptions. Exemptions provided for dealers apply only in cases where registration is applied for in the name of the dealer holding a retail sales tax permit. Such an exemption is not allowable where members of the firm, salesmen or other persons connected with the firm register vehicles in their own individual names.

Applies to use tax only.

Rule No. 207. Finance companies. Where a finance company repossesses a motor vehicle or trailer registered in a state other than Iowa, it may register such vehicle without payment of use tax by signing affidavit form number UT-514 referring to that portion of the affidavit which claims exemption by reason of the fact that the vehicle is being registered solely for the purpose of resale. Retail sales tax shall be collected by the finance company when the vehicle is sold.

Applies to use tax only.

Rule No. 208. Sales tax permit required. Finance companies selling repossessed vehicles to consumers are required to hold a retail sales tax permit, their permit number showing on the affidavit.

Rule No. 209. Selling repossessed vehicles at wholesale. Where finance companies dispose of repossessed vehicles at wholesale, that is, where such vehicles are sold to dealers, exemption must be claimed by making the return of information in the form of an affidavit stating the facts. No form of affidavit is provided for finance companies disposing of their repossessed cars by wholesale.

Rule No. 210. Federal- and state-owned vehicles. Federal- or state-owned automobiles are not taxable. However, all motor vehicles and trailers owned by counties, municipalities, school districts or any other political subdivisions of the state, are taxable. Use tax shall be collected by the county treasurer when such motor vehicle or trailer is first registered in this state.

Applies to use tax only.

Rule No. 211. Vehicles inherited. Where a motor vehicle or trailer registered in a state other than Iowa is received by an Iowa resident as an inheritance from a decedent, the Iowa use tax is not imposed upon such a car. Where a motor vehicle or trailer is inherited, the county treasurer must require a special affidavit to be made before the vehicle is registered; no form is provided for such a case.

Applies to use tax only.

Rule No. 212. Exchange of vehicles. When a resident of Iowa exchanges an automobile for a vehicle registered in another state, use tax is due when the Iowa resident makes application for registration of the car so received. The measure of the tax is two per cent of the Iowa resident's declared valuation of the car being registered. This valuation must be established by affidavit form number UT-515.

Applies to use tax only.

Rule No. 213. Four affidavit forms furnished. Four returns of information in the form of affidavits are provided by this commission. They are forms UT-503, UT-503-A, UT-514 and UT-515. When any of the above-named forms of affidavit are used, the following rules must be observed:

The venue must be established, that is, the name of the county in which the affidavit is sworn to must be inserted in the heading of the affidavit.

Paragraph "A" must be used if the owner is just

one individual and does not use a trade name. If paragraph "A" is used, do not use paragraph "B."

Paragraph "B" must be used if the owner is a corporation, a partnership, an individual doing business under a trade name, or if one individual makes affidavit on behalf of another individual.

The number of the paragraph on which the applicant relies for exemption must be written in the space of the same, in paragraph "A," if "A" is used, or in paragraph "B," if "B" is used.

The make, year and type, motor number and Iowa registration number must be written in the space provided for such information.

"A" must not be used if "B" is required.

The person swearing to an affidavit shall subscribe his own signature, not the name of the firm.

Example: If Peter Johnson signs an affidavit on behalf of the Johnson Motor Company, a corporation of Cherokee, Iowa, he should use paragraph "B," the heading of which should be made as follows: I, Peter Johnson, salesman for the Johnson Motor Company, a corporation. In the place designated for signature in the affidavit should be only the name "Peter Johnson."

Note: There has been filed in the code editor's office a copy of an order of the state tax commission rescinding the above rule 213, which order was filed in the office of the secretary of state June 27, 1952. No certificate appears with the rescinding order that it had been filed for approval as to form and legality with the attorney general nor any certificate that it was so approved or remained in his office for 20 days and no action taken thereon. [Acts 54 G.A., ch 51.]

Applies to use tax only.

Rule No. 214. Gifts. Cars given to Iowa residents are taxable. Use tax must be paid at the time the application is made for the first registration in this state. It is immaterial whether the application is made by the donor or the recipient of the gift. If application for registration is made by the recipient of the gift and no evidence can be obtained as to the price the donor paid for the motor vehicle or trailer, use tax must be computed and paid upon the normal delivered price of a like car in the county where the application for registration is made.

Rule No. 215. Administration of oaths. Persons authorized by chapter 78 and section 421.21, Code, 1946, may administer oaths in respect to affidavits authorized and required by this commission to verify exemption from use tax on motor vehicles and trailers.

Section 421.21.

See rule No. 7.

Applies to use tax only.

Rule No. 216. Returns of information. Four forms of affidavits are furnished by this commission on which to make return of information verifying exemption from use tax on motor vehicles and trailers. The affidavits are forms UT-503, UT-503-A, UT-514 and UT-515, which are explained in rules No. 217 to 231, inclusive.

Applies to use tax only.

Rule No. 217. Affidavit form UT-503. The exemptions listed in paragraphs (1) and (2), namely, where a motor vehicle or trailer is used in interstate commerce or in interstate transportation, should not be established by form UT-503. Form UT-503-A should be used when exemption is claimed for the above reasons.

The exemption listed in paragraphs (3) to (7) inclusive, should be claimed on Form UT-503.

FORM UT-503 RETURN OF INFORMATION
Purchaser's Affidavit in Support of Claim for Exemption from Payment of Use Tax Under Chapter 329.4, Code of Iowa, 1939

STATE OF IOWA }
COUNTY OF ..... } ss

A.* I, ...
Name Street Address Town

.....
County State

being first duly sworn upon oath depose and state, that I am the owner of the motor vehicle or trailer hereinafter described; that this affidavit is being made in connection with my application for registration for said motor vehicle or trailer; that said motor vehicle or trailer is not subject to the payment of the use tax under the provisions of Chapter 329.4, C. 1939, by reason of the facts stated in paragraph ..... hereinafter set forth.
(Write Number)

B.* I, ... for
Name of individual making application Title

..... being first
Name of Partnership, Corporation or Trade Name

duly sworn upon oath, depose and state that the above applicant, whose principal place of business is located at .....
City State

is the owner of the motor vehicle or trailer hereinafter described; that this affidavit is being made in connection with its application for registration for said motor vehicle or trailer; that said motor vehicle or trailer is not subject to the payment of the use tax under the provisions of Chapter 329.4, C. 1939, by reason of the facts stated in paragraph .....hereinafter set forth.
(Write Number)

(1) Interstate transportation. (Special affidavit form 503-A must be executed in connection with this exemption.)

(2) Interstate commerce. (Special affidavit form 503-A must be executed in connection with this exemption.)

(3) That I am a resident of the State of ..... and not a resident of the State of Iowa, and that said motor vehicle or trailer belongs to me individually and was brought by me into the state of Iowa for my individual use and enjoyment while within the State of Iowa.

(4) That said motor vehicle or trailer was built and constructed by me for my own individual use.

(5) That said motor vehicle or trailer was purchased in the State of .....
Name of Foreign State

and that a tax with respect to its sale or use was paid by applicant to that state at the rate of .....%, purchase price $....., tax $.....

(5a) That said motor vehicle or trailer was formerly registered by applicant in the State of Iowa and a Sales Tax or Use Tax paid to the State of Iowa by applicant.

(6) That said motor vehicle or trailer was pur-

*USE PARAGRAPH "A" IF INDIVIDUAL; "B" IF CORPORATION, PARTNERSHIP, OR TRADE NAME.

chased by me in the State of ..... when I was a resident of said state and for use therein and I have now changed my residence to the State of Iowa.

(7) That I am a resident of the State of ...., and not a resident of the State
Name of Foreign State
of Iowa; that said motor vehicle was purchased for use in the State of ....., and is being registered in Iowa for the sole purpose of facilitating movement to that state.

Said motor vehicle or trailer is described as follows:

MAKE	YEAR AND TYPE	MOTOR NO.	NEW IOWA LICENSE NO.
.....	.....	.....	.....

.....
(Signature)

Subscribed and sworn to before me this ..... day of ....., 195.....

....
Notary. Treasurer.

This oath may be administered by any agent or employee of the State Tax Commission, State Motor Vehicle Department, or County Treasurer's office. Personal signature of party administering oath should be affixed.

Accepted by County Treasurer, ... County.

Note: This affidavit must be filed in duplicate with the County Treasurer. County Treasurer shall forward one copy to the State Tax Commission with his monthly report and retain the other copy for his files.

Note: There has been filed in the code editor's office a copy of an order of the state tax commission rescinding the above rule 217, which order was filed in the office of the secretary of state June 27, 1952. No certificate appears with the rescinding order that it had been filed for approval as to form and legality with the attorney general nor any certificate that it was so approved or remained in his office for 20 days and no action taken thereon. [Acts 54 G.A., ch. 51.]

Applies to use tax only.

Rule No. 218. Affidavit form UT-503, Par. (3). "That I am a resident of the State of ....., and not a resident of the State of Iowa, and that said motor vehicle or trailer belongs to me individually and was brought by me into the State of Iowa for my individual use and enjoyment while within the State of Iowa."

The above exemption should be claimed only in case a resident of a state other than Iowa is in this state for a short time and is using his motor vehicle or trailer, or both, *for personal reasons.* This exemption is not intended to and does not exempt persons who bring vehicles into the state of Iowa for use either directly or indirectly in the transaction of business in this state.

Example 1. Where a contractor brings vehicles into this state to be used on construction work, such vehicles are subject to use tax unless exempted by some other provision of the law.

Example 2. Where a salesman or representative of some firm brings either his own or his firm's vehicle into this state for use in connection with his work as such salesman or representative, he is not entitled to exemption under paragraph (3). Therefore, use tax shall be collected.

Applies to use tax only.

Rule No. 219. Affidavit form UT-503, paragraph (4). Home made trailers. All new trailers purchased on or after April 16, 1937, for use in Iowa are subject to use tax, use tax being payable to the office which issues the registration plates; at the time the original certificate of registration is secured.

If a consumer, who is not engaged in the business of selling new trailers or is not engaged in the business of manufacturing new trailers, purchases articles of tangible personal property and assembles same into a homemade trailer, no use tax is to be collected by the office that issues the original certificate of registration for such trailer. On the other hand, the owner of such trailer under these circumstances would owe sales tax to his Iowa supplier when purchasing the parts and would likewise owe use tax if such parts are purchased outside of Iowa, the use tax to be reported and remitted directly to the state tax commission, unless the vendor from whom purchase is made is registered with and does bill and collect the Iowa use tax for the state. The purchaser in such instances does not purchase a new trailer, as such, and therefore owes no use tax on the completed unit to the county treasurer.

This exemption would not be in order, where a person engaged in the business of selling new trailers or of manufacturing new trailers applies for original certificate of registration in Iowa for the purpose of the use or consumption of the trailer by himself. In such cases use tax would be due at the rate of two per cent of the purchase price, where the trailer was purchased as such, or two per cent of the cost of manufacture where the trailer was manufactured.

Example 1. Where a manufacturer of vehicles brings a vehicle into the state of Iowa for use of the manufacturer or any of its agencies, and the particular car was not constructed for the individual use of the manufacturer, it is taxable.

Applies to use tax only.

Rule No. 220. Affidavit form UT-503, paragraph (5).

"That said motor vehicle or trailer was purchased in the State of ....., and that a tax with respect to its sale or use was paid by me/it to that state at the rate of .....%, purchase price $....., tax $....."

The above exemption is allowed for the reason that it is not the intention of the use tax law that a tax shall be levied more than once on the property in the hands of the same individual. In order to prove the above exemption, the applicant for registration must show that the applicant is the identical person who paid retail sales tax or use tax on the same vehicle in a state other than Iowa.

The exemption provided for in paragraph (5) shall be allowed only when the amount of tax paid in another state is equal to or greater than the amount of use tax which would have been collected by this state if the vehicle had been purchased in Iowa. In Iowa, use tax is collected, on the full purchase price which includes the federal manufacturer's tax, freight and all accessories delivered with the car at the time of its sale. If the amount of tax paid in another state does not equal the amount

of tax that would have been collected on such a purchase, had the purchase been made in Iowa, then the difference between the tax which was paid in another state and the tax which would have been paid if the vehicle had been purchased in Iowa, must be collected before it is registered in this state.

Applies to use tax only.

Rule No. 221. Affidavit form UT-503, paragraph (5a).

"That said motor vehicle or trailer was formerly licensed by me/it in the State of Iowa and a Sales Tax or Use Tax paid to the State of Iowa by me/it."

The above exemption is allowable only in case the applicant had previously registered the same car in Iowa and had paid either retail sales or use tax, then moved the vehicle out of the state, registering it in another state and later returning to the state of Iowa. In such a case the applicant must establish that he is the identical person who had previously registered the vehicle in this state and that the Iowa retail sales tax or use tax had been paid to the state of Iowa at the time of the original registration.

Applies to use tax only.

Rule No. 222. Affidavit form UT-503, paragraph (6).

"That said motor vehicle or trailer was purchased by me in the state of ....., when I was a resident of said state and for use therein, and I have now changed my residence to the state of Iowa."

The exemption provided in paragraph (6) may be allowed only in the case where the resident of another state actually moves from that state into the state of Iowa and brings with him a motor vehicle or trailer. A corporation organization under the laws of another state cannot claim exemption by reason of moving into this state. A corporation does not change its residence.

Example 1. Where a salesman or representative of a corporation moves from another state into this state bringing with him the vehicle licensed in the name of the corporation, there is no change of residence on the part of the owner of the vehicle and no exemption shall be allowed. The above would be effective if the owner were a corporation, a partnership, or a person, if the car sought to be registered were intended to be used for business purposes in the state of Iowa.

Applies to use tax only.

Rule No. 223. Affidavit form UT-503, paragraph (7).

"That I am a resident of the state of ....., and not a resident of the state of Iowa; that said motor vehicle was purchased for use in the state of ....., and is being registered in Iowa for the sole purpose of facilitating movement to that state."

The above paragraph is to be used for the purpose of securing exemption in case a resident of another state purchases a car in the state of Iowa and registers such a car for the sole purpose of driving the car out of the state.

Example 1. If a resident of another state should be driving through Iowa and wreck his car and should trade the wrecked car for a new one with which to travel on through the state, the car purchased for the purpose of continuing the journey would be exempted from the Iowa use tax and paragraph (7) should be used in support of the applicant's claim of exemption.

Applies to use tax only.

Rule No. 224. Affidavit form UT-503-A. No motor vehicle or trailer should be exempt unless the facts stated on form UT-503-A clearly bring such a vehicle within the exemptions set forth in the following regulation. If a motor vehicle or trailer is intended to be used in making delivery of goods, wares and merchandise within the state of Iowa, then such vehicle is considered as being engaged in business in Iowa. A passenger vehicle used to further the business of the owner in this state is not considered to be used in interstate commerce or interstate transportation unless such a vehicle is a common carrier. In other words, passenger vehicles which are used in the state of Iowa sufficiently to require the procuring of an Iowa registration are considered as being used in business within this state and *should not be exempted* from use tax on the ground that such a vehicle is engaged in interstate commerce or interstate transportation, even though the owner may be a nonresident person, firm or corporation, unless the owner is a common carrier. All affidavits claiming exemption on the ground that a motor vehicle or trailer is used in interstate commerce or interstate transportation must be made on form UT-503-A. To be exempt on the ground that a vehicle is used in interstate commerce the facts must not only conform to one of the four numbered paragraphs set out in the following regulations, but must not be in conflict with any of the paragraphs of said regulation. The last paragraph of the regulation requires that the owner set out the manner in which the vehicle is used or to be used and must show that the use comes clearly within the provisions of the regulation.

FORM UT-503-A

INTERSTATE COMMERCE—INTERSTATE TRANSPORTATION
PURCHASER'S AFFIDAVIT IN SUPPORT OF CLAIM FOR EXEMPTION FROM PAYMENT OF USE TAX UNDER CHAPTER 423, CODE OF IOWA, 1950

STATE OF IOWA }
COUNTY OF ..... } ss.

A.* I, ...
Name Street Address Town
....., being first duly
County State
sworn upon oath depose and state, that I am the owner of the motor vehicle or trailer hereinafter described; that this affidavit is being made in connection with my application for registration for said motor vehicle or trailer; that said motor vehicle or trailer is not subject to the payment of the use tax under the provisions of chapter 423, Code of Iowa, 1950, by reason of the facts stated in paragraph ....., hereinafter set forth.
(Write Number)

B.* I, ..., for.....
Name of Individual Title Name of
....., being first duly
Partnership, Corporation or Trade Name
sworn upon oath depose and state, that the above partnership, corporation, trade name, whose principal place of business is located at.....
Street Address

*USE PARAGRAPH "A" IF INDIVIDUAL; "B" IF CORPORATION, PARTNERSHIP OR TRADE NAME.

....., is the owner of the motor vehicle or
City State
trailer hereinafter described; that this affidavit is being made in connection with its application for a license for said motor vehicle or trailer; that said motor vehicle or trailer is not subject to the payment of the use tax under the provisions of Chapter 423, Code of Iowa, 1950, by reason of the facts stated in paragraph ....., hereinafter set forth.
(Write Number)

(1) That said motor vehicle or trailer is used exclusively in interstate transportation.

(2) That said motor vehicle or trailer is used exclusively in interstate commerce. (Explain below the type of business in which you are engaged, the use made of the motor vehicle in your business, the points between which such motor vehicle operates and as to whether the motor vehicle is used for other purposes than interstate transportation and/or interstate commerce.)

C. Does applicant hold Interstate Commerce Authority or Permit?.....
(Yes or No)

D. If "C" is yes, give number .....

E. Does applicant intend to lease this equipment? Answer yes or no .....

F. Total delivered purchase price (without deducting trade in allowance) $.....

Said motor vehicle or trailer is described as follows:

MAKE	YEAR AND TYPE	MOTOR NO.	REGISTRATION NO.
.....	.....	.....	.....

.....
(Signature)

Subscribed and sworn to before me this ..... day of ....., 195.....

....
Notary Treasurer

This oath may be administered by any agent or employee of the State Tax Commission, State Motor Vehicle Department, or County Treasurer's office. Personal signature of party administering oath should be attached.

Accepted by County Treasurer, ... County.

Note: This affidavit must be filed in duplicate with the County Treasurer. County Treasurer shall forward one copy to the State Tax Commission with his monthly report and retain the other copy for his files.

[See note following 227]

Applies to use tax only.

Rule No. 225. Affidavit form UT-503-A, (1), (2).

"That said motor vehicle or trailer is used in interstate transportation."

"That said motor vehicle or trailer is used in interstate commerce."

The following is applicable when an exemption is claimed by virtue of either paragraphs (1) or (2) on form UT-503-A. [See note following 227.]

Applies to use tax only.

Rule No. 226. Exemptions from use tax upon registration of motor vehicles and trailers by reason of use in interstate transportation or interstate commerce. A motor vehicle or trailer to be exempt from the Iowa use tax, under the provisions of subsection 2 of Code section 423.4, upon the grounds that it is used in interstate transportation or interstate commerce must clearly come within one or more of the following provisions. It must be shown:

1. That the motor vehicle or trailer is to be used exclusively in interstate transportation or interstate commerce; that is, the motor vehicle or trailer sought to be exempted is not intended to be used at any time for intrastate business;

2. That the motor vehicle or trailer sought to be exempted from use tax is intended to be used on a regular route between fixed termini, at least one terminus to be located outside the state of Iowa;

3. That the motor vehicle or trailer sought to be exempted from use tax must be intended to be used as a common carrier under all rules and regulations governing common carriers;

4. That motor vehicles or trailers, which are not common carriers, operate between a point in Iowa and points outside the state of Iowa in the transportation of goods, wares, or merchandise of the owner and make no deliveries in Iowa except such deliveries as are made to the warehouse of the owner.

A motor vehicle which is used for personal transportation of representatives of a person, firm or corporation, having its principal place of business in the state of Iowa or having a branch office or place of business in the state of Iowa, is not considered as being used in interstate commerce, notwithstanding the fact that such a vehicle may from time to time be used to transport persons across the state lines.

Any motor vehicle or trailer which is intended to be used at any time for the transaction of purely intrastate business or the making of purely intrastate deliveries is not considered to be used exclusively in interstate transportation or interstate commerce and the use tax imposed by law should be collected when such a motor vehicle or trailer is registered in Iowa for the first time.

Form UT-503-A, is hereby designated as the official form on which to make affidavit in support of claim for exemption from payment of use tax for the reason that a motor vehicle or trailer is used *exclusively* in interstate commerce or interstate transportation.

No claimant shall be exempt until such claimant shall have established his right under this rule beyond all doubt and shall have made affidavit on form UT-503-A in which such a claimant sets forth the manner in which such a motor vehicle is used in the business of the applicant and shows by the statement made on said form UT-503-A that the motor vehicle is to be used in such manner as to be clearly exempt under the provisions hereinbefore set forth. [See note following 227.]

Applies to use tax only.

Rule No. 227. Leased motor vehicles and trailers. Where a motor vehicle or trailer is leased to an operator by the owner thereof, such a vehicle is taxable. The county treasurer shall not register a leased vehicle until the tax shall have been paid. It is immaterial that the lessee intends to use the vehicle in either interstate transportation or interstate commerce.

Note: There has been filed in the code editor's office a copy of an order of the state tax commission rescinding the above rules 224, 225, 226, and 227, which order was filed in the office of the secre-

tary of state June 27, 1952. No certificate appears with the rescinding order that it had been filed for approval as to form and legality with the attorney general nor any certificate that it was so approved or remained in his office for 20 days and no action taken thereon. [Acts 54 G.A., ch 51.]

Applies to use tax only.

Rule No. 228. Affidavit form UT-514, intended for use of automobile dealers and finance companies only. The purpose is to grant an exemption to a dealer who holds a retail sales tax permit and who also is licensed as a dealer and has the privilege of using dealers' registration plates, and also to finance companies selling motor vehicles at wholesale only who are not required to hold either a sales tax permit or a dealer's license.

Paragraph (1) provides that the vehicle was purchased solely for the purpose of resale. Paragraph (2) provides that the vehicle will be used exclusively as a demonstrator.

A vehicle on a U. D. list is not considered registered and the tax, if any, is due when the vehicle is registered.

To be a dealer within the meaning of the law, a person seeking exemption must hold both a retail sales tax permit and an automobile dealer's license, except in the case of a finance company holding a retail sales tax permit to sell repossessed cars to individuals.

FORM UT-514 RETURN OF INFORMATION
DEALER'S AFFIDAVIT IN SUPPORT OF CLAIM FOR EXEMPTION FROM PAYMENT OF USE TAX UNDER CHAPTER 423, CODE OF 1946

Affidavits of exemption which are not correct in both substance and form cannot be accepted by the Iowa State Tax Commission in lieu of use tax.

STATE OF IOWA }
COUNTY OF ..... } ss.

A.* I, ...
Name Street Address Town
....., being first duly
County State
sworn upon oath depose and state, that I am the owner of the motor vehicle or trailer hereinafter described; that this affidavit is being made in connection with my application for a registration for said motor vehicle or trailer; that said motor vehicle or trailer is not subject to the payment of the use tax under the provisions of Chapter 423, Code of 1946, by reason of the facts stated in paragraph .....,
(Write Number)
hereinafter set forth.

B.* I, ..., ..., for
Name of individual making affidavit Title
.....
Name of firm applicant. Partnership, corporation or trade name
being first duly sworn upon oath depose and state, that the above applicant, whose principal place of business is located at ....., ...,
City State
is the owner of the motor vehicle or trailer hereinafter described; that this affidavit is being made in connection with its application for a registration for said motor vehicle or trailer; that said motor vehicle or trailer is not subject to the payment of the use tax under the provisions of Chapter 329.4, Code of Iowa, 1939, by reason of the facts stated in paragraph ....., hereinafter set forth.
(Write Number)

(1) That said motor vehicle or trailer was purchased solely for the purpose of resale; that said motor vehicle or trailer is not to be used within the state for purposes other than resale and that the Retail Sales Tax of 2% will be added when sold by me at retail, provided the gross receipts are taxable under the provisions of the Retail Sales Tax Act.

(2) That said motor vehicle or trailer was purchased to be used and will be used exclusively as a demonstrator in my business as a motor vehicle dealer; and the Sales Tax will be added when sold by me at retail, provided the Sales Tax is applicable.

That applicant holds Retail Tax Permit Numbered .....

Said motor vehicle or trailer is described as follows:

MAKE	YEAR AND TYPE	MOTOR NO.	LICENSE NO.
.....	.....	.....	.....

.....
(Signature)

Subscribed and sworn to before me this ..... day of ....., 195.....

.....
Signature and Title of Person Administering Oath.

Personal signature of person administering oath must be subscribed to above jurat.

Accepted by County Treasurer, ... County.

Note: This affidavit must be filed in duplicate with the County Treasurer. County Treasurer shall forward one copy to the State Tax Commission with his monthly report and retain other copy for his files.

AFFIDAVITS OF EXEMPTION WHICH ARE NOT CORRECT IN BOTH SUBSTANCE AND FORM CAN NOT BE ACCEPTED BY THE IOWA STATE TAX COMMISSION IN LIEU OF USE TAX.

Applies to use tax only.

Rule No. 229. Affidavit form UT-514, paragraph (1). This exemption may be claimed only in case the vehicle sought to be registered and exempted has been purchased for the sole purpose of resale. If the vehicle is purchased for any purpose other than resale, paragraph (1) does not provide for an exemption.

Applies to use tax only.

Rule No. 230. Affidavit form UT-514, paragraph (2). Paragraph (2) provides that the vehicle will be used exclusively as a demonstrator.

The above paragraph is to be used to claim exemption from use tax in case the vehicle sought to be registered and exempted is to be used by a dealer exclusively as a demonstrator.

A vehicle placed on the U. D. list is not considered registered. Therefore, the use tax, if any be due, will be collected when a vehicle on a U. D. list is registered in this state and assigned a regular registration number.

Applies to use tax only.

Rule No. 231. Affidavit form UT-515. Form UT-515 is to be used for the purpose of establishing and verifying the total delivered purchase price of a motor vehicle or trailer purchased outside the state of Iowa. The purchase price of a vehicle bought in Iowa must be established by a dealer's memorandum of sale. The price of a vehicle purchased outside

*USE PARAGRAPH "A" IF INDIVIDUAL; "B" IF PARTNERSHIP, CORPORATION, OR TRADE NAME, OR INDIVIDUAL MAKING AFFIDAVIT IN BEHALF OF APPLICANT.

the state of Iowa must be established by a return of information made on affidavit Form UT-515. Before a motor vehicle purchased outside this state is registered by a county treasurer, the county treasurer must be satisfied that the information stated on Form UT-515 is true and correct.

FORM UT-515 RETURN OF INFORMATION
PURCHASER'S AFFIDAVIT SUBSTANTIATING TOTAL DELIVERED PRICE OF MOTOR VEHICLE PURCHASED OUTSIDE THE STATE OF IOWA

STATE OF IOWA }
COUNTY OF ..... } ss.

A.* I, ..., ..., ..., ...,
Name of Owner, Street Address City State
being first duly sworn upon oath depose and state, that I am the owner of the motor vehicle hereinafter described; that I wish to secure Iowa registration plates for said vehicle and, for the purpose of determining the amount of Use Tax to be paid to the State of Iowa, I hereinafter set out the following information:

B.* I, ..., ..., for
Name of Individual Making Affidavit Title
....., being
Name of Partnership, Corporation, or Trade Name
first duly sworn upon oath depose and state that the foregoing applicant, whose principal place of business is located at ....., ..., is the
City State
owner of the motor vehicle hereinafter described; that it wishes to secure Iowa registration plates for said vehicle and, for the purpose of determining the amount of Use Tax to be paid to the State of Iowa, I hereinafter set out the following information:

1. That said motor vehicle was purchased by applicant from ....., of ....., ...;
Name of Seller City State

2. That said vehicle was purchased by applicant on the ..... day of ....., 19....;

3. That the total delivered purchase price to applicant was $.....; that the purchase price mentioned is the total delivered price, without deducting any amount allowed for property traded in.

Said motor vehicle is described as follows:

MAKE	YEAR AND TYPE	MOTOR NO.	NEW IOWA REGISTRATION NO.
.....	.....	.....	.....

.....
(Signature)

Subscribed and sworn to before me this ..... day of ....., 195.....

....
Notary Treasurer

This oath may be administered by any agent or employee of the State Tax Commission, State Motor Vehicle Department, or County Treasurer's office. Personal signature of party administering oath should be affixed.

Accepted by County Treasurer.....County.

Note: This affidavit must be filed in duplicate with the County Treasurer. County Treasurer shall forward one copy to the State Tax Commission with his monthly report and retain the other copy for his files.

Applies to use tax only.

Rule No. 232. Incorrect affidavits. Affidavits of exemption which are not correct in both substance and form cannot be accepted by this commission in lieu of use tax. In case of doubt, the county treasurer shall collect use tax. It is always the privilege of the taxpayer to file a claim for refund if he believes use tax has been erroneously collected.

Rule No. 233. Dealers selling new trailers, including house trailers, farm trailers and other trailers. Dealers engaged in the business of selling new trailers, including new house trailers, new farm trailers, and other new trailers are exempt from sales tax on their receipts from such sales under the provisions of section 423.8, Code of Iowa, 1946, 1950, but are required by the commission to report the amount of such sales in item 1 of their retail sales tax return to the commission and take a deduction for an equal amount under item 2 (f).

However, the term "trailer" is defined in the use tax law under subsection 8 of section 423.1 to mean "every trailer, as is now or may be hereafter so defined by the motor vehicle law of the state, which is required to be registered under such motor vehicle law."

Under certain circumstances house trailers, farm trailers and other similar type trailers are purchased new for use other than highway purposes which require registration as "trailers" within the provisions of the motor vehicle law. In such cases where such trailers are sold which are not registered, they are not new trailers within the meaning of the use tax law and therefore the dealer's receipts from the sale of same are not exempted from the retail sales tax by section 423.8, Code of Iowa, 1946, 1950.

It shall be the duty of the dealers selling new farm trailers, new house trailers and other similar new trailers to determine at the time of the sale whether the purchaser is to register the unit as a "trailer" under the motor vehicle law of the state or if the purchaser is to use the unit for nonhighway purposes which do not require registration.

If the purchaser is to use the unit for purposes not requiring registration under the motor vehicle law of the state, the dealer's receipts therefrom will be subject to retail sales tax and the dealer will be required to remit the sales tax directly to the commission with the regular sales tax return.

If the purchaser is to register the new unit as a "trailer" under the motor vehicle law of the state, the dealer shall secure from the purchaser the serial number of the use tax receipt issued by the county treasurer or motor vehicle department to the purchaser for the use tax collected at the time of registering.

This use tax receipt serial number shall be retained by the dealer as a part of his records and sales tax exemption will not be recognized unless this evidence of registration is maintained.

Any changes or modifications expressed herein from previous rulings of the commission on this subject shall be effective on and after January 1, 1951.

Rule No. 233.1. Home made trailers for personal use. (See Rule 219.)

Applies to use tax only.

Rule No. 234. Powers and duties of motor vehicle department. Where a motor vehicle or trailer is registered with the motor vehicle department, that department shall have all of the powers and duties

*USE PARAGRAPH "A" IF INDIVIDUAL; "B" IF CORPORATION, PARTNERSHIP, OR TRADE NAME.

in respect to the collection of use tax granted to county treasurers in collecting use tax on motor vehicles registered in their several counties.

PART I

SALES TAX REGULATIONS

All rules are applicable to the administration of the use tax law unless otherwise indicated.

Rule No. 1. Information and opinions. A taxpayer who desires either information or an opinion as to the application of retail sales or use tax, shall make a request in writing addressed to the Director, Division of Retail Sales and Use Tax, State Tax Commission, Des Moines 19, Iowa.

The request shall state all pertinent facts in respect to the transaction necessary to understand the case and shall be accompanied by a copy or an abstract of contracts or other documents, if any.

It is not the policy of the commission to give opinions based on hypothetical questions. The employees of the commission are prohibited from giving opinions or answers to hypothetical questions.

When a formal ruling is desired, the procedure prescribed in rule No. 5 shall be followed.

Rule No. 1.1. Correspondence. All correspondence with the Division of Retail Sales and Use Tax should be addressed to the director unless such correspondence is in answer to a letter received from an employee of this division, in which case the reply should be directed to the attention of the employee from whom the letter was received.

When writing

(a) Mention the retail sales tax permit number which appears above taxpayer's name on the sales tax permit.

(b) Refer to the name under which the retail sales tax permit was issued.

If taxpayer's name is John Doe and he owns the South Side Grocery with retail sales tax permit No. 00-0000, when he writes for information, he should sign his letter with the BUSINESS NAME as well as his own:

Example:

South Side Grocery
By John Doe
00-0000

Rule No. 1.2. Administration. The administration of the retail sales and use tax law is delegated to the State Tax Commission. The law does not provide for any organization, except for the commission itself, therefore, the organization of the various divisions are creations of the commission and may be changed from time to time as the commission deems necessary.

The division of Retail Sales and Use Tax is one of the subdivisions created by the commission. This division is charged with the administration of the retail sales and use tax, subject always to the rules, regulations and direction of the commission.

Section 422.59
Section 422.61

Rule No. 1.3. Service of notice. Notices required by law to be served by the commission may be served by personal service. All except notices of appeal may be served by mailing the notice to the person for whom it is intended by registered mail, addressed to such person at the address given in the last return filed by him or if no return has been filed to such address as may be obtainable. The time required by law commences to run from the date of the registration and posting of the notice. For the convenience of this division practically all notices authorized to be served by registered mail are so served.

Section 422.57

Rule No. 1.4. Statute of Limitations. The law specifically exempts the enforcement of both retail sales and use tax from the general provisions of the statute of limitations. Therefore there are no limitations on any proceeding or action to appraise, assess, determine or enforce the collection of either the retail sales or use tax. However there is a limitation on the examination of the books, papers or records of the taxpayer, as the law provides that no examination of the records of a taxpayer shall include any transaction completed five or more years prior to the examination. For the purpose of this limitation the examination is considered to have been made on the date that the employee starts making an audit of the books, records or papers of the taxpayer. There is, therefore, no prohibition against the assessment, collection or the enforcement of tax from any taxpayer after the lapse of five years where the knowledge that tax is due and has not been paid is obtained by any method other than the examination of the books, papers or records of the taxpayer.

Section 422.57
Section 422.63

Rule No. 1.5. General Regulations.

1. Auditors, inspectors and other employees of the commission, have official credentials. The taxpayer should demand proof of the identity of persons claiming to represent the commission. No charge is made for assistance given in or out of the office of the commission. No gratuities of any kind shall be accepted by any employee of this commission.

2. Taxpayers shall mail ALL REMITTANCES to the STATE TAX COMMISSION, Division of Retail Sales and Use Tax. Checks, money orders and drafts shall be payable to the "TREASURER" of the State of Iowa.

3. All employees authorized to collect money are supplied with official receipt forms. When cash is paid to any employee, the taxpayer should demand an official receipt. Such receipt shall show: the taxpayer's address, permit number, the purpose for which payment is made and the amount of the payment. The taxpayer shall retain all receipts. Any other than official receipts for payment will not be recognized by this division.

4. The original portion of the return blank is the only form which will be accepted as a return. The duplicate should be retained by the taxpayer for his file record. Notify this division immediately when business is discontinued. If the business is sold, notify this division giving the name of the successor.

5. A FINAL RETURN must be submitted within twenty days after terminating business.

6. No remittance should be mailed to the commission unless it is accompanied by a return. The name of the sender and the tax for which the remittance is sent in payment should be stated, together with

the permit number and address of the sender. The commission administers many taxes. No tax can be properly credited unless the above information is given.

7. No department of this division is permitted to waive the requirements of the law. Employees are bound by the law and cannot follow personal inclinations.

8. Every return must be SIGNED and dated.

9. Careful preparation of returns will assist both the taxpayer and the commission.

10. IT IS UNLAWFUL TO DO RETAIL BUSINESS, EVEN FOR A SHORT TIME, WITHOUT A RETAIL SALES TAX PERMIT.

Rule No. 1.6. Power and extent of the authority of the commission to make rules and regulations. The power and authority of the commission to prescribe and promulgate rules and regulations for the sales and use taxes are granted under the express authority of Code section 422.61.

Rule No. 2. Retailers required to keep record. The law provides that every taxpayer shall keep and preserve such records as the commission may require to determine the amount of tax for which he is liable.

By virtue of the provisions of the law, the commission requires that each taxpayer shall keep such records as to show:

1. A daily record of all cash and time payments and credit sales.

2. A record of the amount of all merchandise purchased, including all bills of lading, invoices, and copies of purchase orders arranged serially as to dates thereof.

3. All deductions and exemptions allowed by law or claimed in filing sales or use tax returns.

4. True and complete inventories of the value of the stock on hand taken at least once each year. This includes inventories of merchandise accepted as part payment of the selling price of new merchandise.

Such records shall be preserved for a period of five years and shall be open for examination at any time by the commission or its duly authorized agents.

If an assessment has been made and an appeal to the commission or to a court is pending, books and records as above specified relating to the period covered by such proposed assessment must be preserved until the final disposition of the appeal.

Failure to keep adequate records and to preserve the same as hereby required, shall be grounds for revocation of the retailer's retail sales tax permit.

Section 422.50

Rule No. 3. Audit of Records. The law confers upon the commission the right and the duty to examine or cause to be examined the books, papers, records and memoranda of a taxpayer for the purposes of verifying the correctness of returns filed or to estimate the tax liability of any person. The right to examine records includes the right to examine copies of the taxpayer's state and federal income tax returns. When a taxpayer fails or refuses to produce the records for examination when requested by the commission or its employees, the commission has authority to require, by a subpoena the attendance of the taxpayer and any other witness whom the commission deems necessary or expedient to examine and to compel the taxpayer and witness to produce books, papers, memoranda and documents relating in any manner to retail sales and use tax.

Section 422.63.

Rule No. 3.1. Assessments. All accounts receivable are debited against the taxpayer by means of an assessment. A retail sales tax return or a use tax return filed by a taxpayer constitutes a self-assessment. Where such return is made to the commission not accompanied by payment of the tax due or if the tax paid is insufficient an official assessment shall be made against the taxpayer for the amount shown to be due by the return.

Where a debit against taxpayer shall have been determined by the commission as a result of a field audit or from any information received by the commission from any source other than a return filed by the taxpayer, the commission shall serve notice, by registered mail, on the taxpayer as required by code section 422.57 requiring the taxpayer to file a corrected or sufficient return within twenty days after the date of such notice. If such a return is not filed by the taxpayer, the commission shall determine the amount of tax due as provided for in code section 422.54 and the division of retail sales and use tax shall issue a formal assessment and file a lien against the delinquent taxpayer as provided by law and rule number thirteen.

If the taxpayer is not satisfied with the determination of the amount of tax due and desires to object to the assessment, he shall, within thirty days after the mailing of the notice of assessment by registered mail, request a hearing before the commission as provided for in rule number five. After such hearing, the commission shall give notice of its redetermination to the person liable for the tax. Such redetermination shall be final unless the taxpayer appeals to the district court as provided for in code section 422.55 and rule number six.

Section 422.54

Rule No. 3.2. Collections. When an assessment shall have been made, the commission shall proceed with collection of such assessment. If the taxpayer refuses or neglects to pay the amount found due as evidenced by the assessment, the commission shall proceed to enforce collection by means of distress and sale, proceeding substantially in compliance with code section 445.6. For the purpose of enforcing the collection of taxes or penalty or both the words "The Treasurer" shall be construed as "The State Tax Commission" wherever the same may be found in said section.

In the event the commission determines it expedient or advisable, it may by law or in equity, enforce taxes or penalties or both which it has determined to be due. In such action the Attorney General shall appear for the commission and shall have the assistance of the County Attorney in the county in which the action is pending.

The remedies for the enforcement and collection of retail sales and use tax are cumulative and no action taken by the commission or the Attorney General shall be construed to be an election on the part of the state or any of its officers to pursue

any remedy to the exclusion of any other remedy provided by law.

Section 422.26, Section 445.6, Section 626.29, Section 626.30, Section 626.31.

Rule No. 3.3. No property exempt from distress and sale. Code section 422.56, by reference, makes code section 422.26 a part of the retail sales and use tax law and provides that said section shall apply in respect to retail sales and use taxes or penalties determined to be due by the commission. The commission shall proceed to collect tax or penalty or both, after the same shall have become delinquent, BUT NO PROPERTY OF THE TAXPAYER SHALL BE EXEMPT FROM THE PAYMENT OF SAID TAX.

Section 422.56, Section 422.26

Rule No. 4. Information is confidential. All information obtained by auditors, inspectors, officials and employees in the performance of their official duties is strictly confidential. Information so received cannot be disclosed except as provided by law. The only information which an auditor, inspector or employee may give to any person not an employee of this commission, is to inform such persons whether or not a taxpayer has a retail sales tax permit and the number thereof. This exception is due to the fact that the law requires that the permit of the taxpayer shall be conspicuously posted in the taxpayer's place of business at all times.

Any person from whom the taxpayer is seeking credit, or with whom the taxpayer is negotiating a sale of personal property, may request information as to the amount of unpaid retail sales or use tax, or both, due from the taxpayer which would create a lien on the personal property of the taxpayer. Upon being satisfied that a person making the request has a legitimate interest, such information will be furnished by the division.

Section 422.65, Section 422.56

Rule No. 5. Hearings. The law makes it the duty of the commission to review any assessment to which the taxpayer objects and to review any matter within its jurisdiction to investigate or determine when requested to do so by a taxpayer or upon its own motion.

Any taxpayer may be heard by the commission upon making application in writing directed to the Chairman, State Tax Commission, Des Moines 19, Iowa, for the following reasons:

1. When an assessment against a taxpayer has been issued out of any division of the commission and the taxpayer wishes to contest the validity or amount thereof. Applications to be heard on assessments must be made within 30 days after the notice thereof. (See code section 422.54.)

2. When an opinion has been rendered or a decision made by a department or employee of the commission adverse to the interest of a taxpayer.

3. When any taxpayer, or any association or organization representing taxpayers, advocates the adoption, modification or rescission of any rule within the power of the commission to make.

4. When any taxpayer has any grievance cognizable by the commission.

Section 422.63

Rule No. 6. Appeals. It is a condition precedent to the right to appeal to the district court from the determination or order of the commission: that the taxpayer shall have requested a hearing within the time prescribed by law; that the matter shall have been presented to the commission and that the commission shall have made a determination or order adverse to the taxpayer.

Within sixty days after the taxpayer shall have received legal notice of the determination or order of the commission, he may appeal to the district court of the county in which he resides or in which his permanent place of business is located. An appeal is perfected by written notice thereof to the chairman of the commission served as an original notice. Appeals are triable in equity and all matters presented to the court are determined anew. The burden of proof shall be upon the taxpayer. The taxpayer or the commission may appeal from the decision of the district court to the supreme court of the state without regard to the amount involved. Appeals to the supreme court are taken in the same manner as appeals from equity actions.

Section 422.55

Rule No. 7. Administration of oaths. Each member of the commission and each employee thereof when authorized by the commission is empowered to administer oaths and take affirmations in all matters pertaining to their respective duties, with the exception of claims for refund and employee's expense accounts.

By virtue of the authority granted in Code section 421.21, the commission has authorized each field auditor, each office auditor, each field inspector, the head of each department and each office employee of this commission to administer oaths and take affirmations in any matter pertaining to the business of the Division of Retail Sales and Use Tax except in respect to expense accounts and claims for refund.

This means that the above mentioned employees may administer oaths to persons making affidavits or verifications, authorized or required by any department of the Division of Retail Sales and Use Tax except as hereinbefore mentioned.

The name and official title of the employee administering an oath must be subscribed to the jurat. See rule No. 215.

Section 421.21

Rule No. 8. Public officers required to give information. The law provides that all public officers of the state shall give information to the Tax Commission with reference to any matter pertaining to taxes. The giving of information to the commission shall include the giving of any necessary information to the commission, officers, supervisors, inspectors and employees where such information is necessary in the performance of the duties pertaining to the administration of the retail sales and use tax laws or of any other revenue law administered by the commission.

Section 421.18

Rule No. 9. Definitions. The following words and phrases when used in these rules and regulations shall have the meaning ascribed to them in Code section 422.42; person, sales, retail sale, sale at retail, business, retailer, gross receipts, relief agency,

commission; and the words motor vehicle and trailer shall have the meaning ascribed to them in Code section 321.1; and the word trailer when used herein shall mean and include semitrailer as defined in the last mentioned section.

Section 422.42, Section 321.1

Applies to sales tax only.

Rule No. 10. Nature of retail sales tax. The retail sales tax consists of four parts which are as follows:

1. A tax of two per cent on the gross receipts from all sales of tangible personal property consisting of goods, wares and merchandise sold at retail by a person engaged in the business of selling such property in the state to consumers or users, and the gross receipts from serving meals.

2. A service tax of two per cent of the gross receipts from the sale of service or the furnishing of service of gas, electricity, water, heat and communication service which service tax includes the gross receipts from the sales of such service by all municipal corporations furnishing gas, electricity, water, heat or communication service to the public in its proprietary right.

3. A tax on tickets or admissions to places of amusement or athletic events at the rate of two per cent of the gross receipts from the sale of such tickets or admissions.

4. An amusement tax effective on and after the first day of July, 1947, which is a tax of two per cent upon the gross receipts derived from all forms of commercial amusement devices and commercial amusement enterprises, other than the regulation bowling alleys, operated or conducted within the state. The amusement tax covers all receipts from the operation of musical devices, weighing machines, shooting galleries, billiard and pool tables, pin ball machines, coin-operated devices selling merchandise not subject to the general sales tax, and the gross receipts from devices or systems or where prizes are in any manner awarded to patrons and on the gross receipts charged for the participation in any game or amusement; and in addition thereto upon the gross receipts from any amusement operated for profit not specified in subsection two or three of section 422.43 and upon the gross receipts upon any other amusement from which no tax is collected for tickets or admissions. Notwithstanding the fact that the state taxes all forms of amusement, the tax is imposed on the gross receipts from the amusement and nothing in the law legalizes any game of skill or chance or coin-operated devices prohibited by law. The tax is on the gross receipts, not on the operation of the devices.

The tax is not imposed upon the articles sold, but is in the nature of a tax on the gross receipts from the total transactions, each of which is called the "sale". The term "sale" includes the exchange of property and any installment, credit, conditional or consignment sale and includes any other kind of a sale or transfer for any consideration. Blanket orders for future delivery, "will-call" orders and other orders or agreements to sell in the future do not become taxable sales unless and until completed by the transfer of title or possession of the property.

The tax is imposed upon the seller. The seller also has a duty to reimburse himself by adding the tax or the average equivalent thereof to the sale price. The seller is liable for the tax, whether or not he complies with the law and passes said tax on to the consumer.

Returns and payments are made quarterly, the tax is due on the first day of the month following the end of each quarter and is delinquent on the 21st day of the same month.

Returns shall be mailed to the State Tax Commission, Division of Retail Sales and Use Tax, Des Moines 19, Iowa, together with a remittance payable to the Treasurer of the State of Iowa.

Forms for reporting the tax are mailed to retailers by the commission. Only the addressographed forms furnished by the commission shall be used in making a return.

IT IS UNLAWFUL TO DO RETAIL BUSINESS, EVEN FOR A SHORT TIME, WITHOUT A RETAIL SALES TAX PERMIT.

Section 422.43

Rule No. 10.1. Used or second hand tangible personal property. Used or second hand tangible personal property in the form of goods, wares and merchandise is taxable in the same manner that the same class of new property would be taxable, unless the sale is a casual or isolated one as provided for in rule No. 30. In other words, the fact that tangible personal property is second hand or used does not exempt that property from the provisions of the retail sales tax law when sold by a retailer.

Rule No. 10.2 Tangible personal property purchased from the U. S. Government. Tangible personal property purchased from the government of the United States or any of the agencies is exempt from the provisions of the retail sales tax law, but such purchases are taxable to the purchaser under the provisions of the use tax law. Persons making purchases from the United States government unless exempt from the provisions of section 422.44 shall report and pay use tax measured by two per cent of the purchase price of such purchases.

Section 422.44

Rule No. 10.3. Tangible personal property used or consumed by the manufacturer thereof. Where a manufacturer uses or consumes tangible personal property which has been made, compounded, fabricated or assembled by him, he is liable for either retail sales or use tax as the case may be. The measure of the tax is two per cent of the cost of the manufacture of the tangible personal property so used and consumed, which cost includes the purchase price of component raw materials plus manufacturing costs.

Section 422.42

Applies to sales tax only.

Rule No. 11. Returns—instructions—payment of tax. Time and place for filing.

Sales tax is due the first day of the month following the close of the quarterly period. Returns are delinquent on the 21st day of the month immediately following the close of each quarterly period.

The return, together with payment of the full amount of tax due, shall be mailed to the Division of Retail Sales and Use Tax, State Tax Commission, State Office Building, Des Moines 19, Iowa, in the addressed envelope enclosed with the blank return. Always use that envelope.

All checks, drafts or money orders, for payment of tax shall be made payable to the TREASURER OF THE STATE OF IOWA.

No cash should be sent through the mail. If money or stamps are enclosed such payment is received only at taxpayer's risk.

BASIS OF TAX

The tax is computed on gross receipts from all sales of tangible personal property, the furnishing or service of gas, electricity, water, communication service and the sale of tickets or admission to places of amusement and athletic events, less allowable deductions.

GROSS RECEIPTS means the total amount of the sales, valued in money, whether received in money or otherwise, provided, however, that when sales are made by conditional sales contract, or any other manner of sale which provides that payment of the principal sum shall be extended over a period longer than sixty (60) days from date of sale, for the purpose of computing tax, only such portion of the sale amount that has actually been paid during the quarterly period covered by the return need be included in gross receipts.

RATE OF TAX

The tax shall be computed at the rate of two per cent of the gross receipts less allowable deductions.

EXEMPTIONS—See Rules 29, 29.1 and 29.2.

Gross receipts from sales as follows are exempt from tax under the provisions of the law:

Sales in interstate commerce.

Sales made by or to the United States government.

Sales to the state of Iowa. Sales made by the state of Iowa are taxable.

Sales, furnishing or service of transportation service.

Sales of tickets or admissions to state, county, district and local fairs.

Gross receipts from sales made by (but not sales to) educational, religious or charitable activities, where the entire net proceeds of such sales are expended for educational, religious or charitable purposes.

Sales of tangible personal property upon which the state of Iowa now imposes a special tax. See rule No. 29.2.

Sales of new motor vehicles and new trailers. See part IV of these rules.

Proper records must be maintained to prove all exemptions.

Section 422.51.

Applies to sales tax only.

Rule No. 11.1. Sales tax return and the preparation thereof. Computation of Tax.

Item 1. Total Gross Sales for period. Enter at that item the amount of total gross sales for the period covered by the return. The amount shall include all sales, both charge and cash sales, without deduction for services, sales for resale, returned goods, discounts, traded-in property, etc., provided however, that in the case of installment sales only such amount as has actually been received in cash during the quarterly period need be included in gross sales.

(a) Enter at that item: all tangible personal property which has been purchased tax free for resale, and subsequently consumed or used by the taxpayer either in the operation of the business, or for private or individual purposes, compute tax on the basis of cost of such property.

Item 2. Deductions. Enter at that item, under the proper classification, the deductions enumerated and explained in the return. All amounts deducted must have been previously included in ITEM 1 of the return.

(a) Sales of Services. Enter at that item sales of services which are not taxable under the law. Labor and services, when properly segregated in accordance with the rules and regulations, are not taxable.

(b) Sales for Purposes of Resale or Processing. Enter at that item the total for the period of all sales made for the purpose of resale or processing as defined in the law and not for consumption or use by the buyer.

(c) Sales in Interstate Commerce. Enter at that item all sales made in interstate commerce as defined in these regulations.

(d) Sales to United States Government and the State of Iowa. Enter at that item all sales for the period made directly to the United States government or directly to the state of Iowa. (Sales to counties, cities, school districts, etc., are not deductible.)

(e) Sales of Tangible Personal Property upon which special tax has already been paid to the state of Iowa. Enter at that item all sales, for the period, of tangible personal property upon which the state of Iowa now imposes a special tax, viz., gasoline, cigarettes, cigarette papers, beer and oleomargarine. (See rule No. 29.2.)

(f) Sales of New Motor Vehicles and New Trailers which are required to be registered in Iowa. Enter at that item all sales of new motor vehicles and new trailers which are required to be registered in Iowa and which are subject to the use tax before registration, payable to the county treasurer. All sales of new motor vehicles and new trailers must be included in ITEM 1 on PAGE 1 of the return.

(g) Trade-In Tangible Personal Property. Enter at that item the sales of traded-in tangible personal property when not sold in excess of the trade-in allowance, providing the sales have actually been made during this period and the sales included in "Item 1" of the return. When sales are made in excess of the traded-in allowance, only the amount of the traded-in allowances should be entered under this item. (See rule No. 40.)

(h) Returned Goods. Enter as that item the total amount for the period covered by actual credits arising from tangible personal property returned, provided, however, that such credits are upon taxable sales made on or after April 1, 1934. (See rule No. 33.1.)

(i) Discounts and Allowances. Enter at that item the amount for the period, covering discounts allowed, and allowances made, provided, however, that such discounts and allowances are upon taxable sales made on or after April 1, 1934.

(j) Bad Debts Charged Off. Enter at that item (if any) the amount represented by accounts which, during the period, are found to be worthless and are actually charged off as bad debts, provided, however, that such accounts are the result of

charges covering taxable sales on or after April 1, 1937.

If such accounts charged off are later collected by the retailer, the amount of such recovery must be included in the subsequent gross sales of the return covering period in which recovery is made.

(k) Other Allowable Deductions. Use this space for entering the total of all allowable deductions for the period which are not expressly included in the classifications above.

Explain fully. Attach a separate sheet to the return, if necessary.

Item 3. Total Deductions. Enter at that item the total amount of the deductions itemized under ITEM 2 (a to k inclusive).

Item 4. Net Sales Upon Which Tax is to be Computed. Enter at that item the amount obtained by subtracting the amount entered as ITEM 3 from the amount entered as ITEM 1.

Item 5. Amount of Tax. Enter at that item the amount of tax due. This amount shall be two per cent of ITEM 4, provided, however, that where ITEM 4 includes two per cent tax collected from the consumer, deductions may be made for such tax before computing the amount of tax due.

Section 422.52

Applies to sales tax only.

Rule No. 11.2. Penalties. The law prescribes penalties as follows: For failure to file a return, or to pay tax within the time required by the law, a penalty of five per cent (5%) of tax, plus one per cent (1%) of such tax for each month of delay or fraction thereof, excepting the first month after such return was required to be filed or such tax became due. (Returns are due the first day of month following close of each quarterly period: penalty of 5% the amount of taxes due commences on the 21st day and applies for balance of that month. Penalties increase to 6% on the first day of the second month following the close of the period, 7% on the first day of the third month, and so on.)

For failure to procure permit or permits as required by section 422.58: A fine of not more than one hundred dollars ($100.00) or imprisonment for thirty days in the county jail, in the discretion of the court.

For filing false or fraudulent return with intent to defeat or evade the tax: A fine of not less than five hundred dollars ($500.00) and not more than five thousand dollars ($5,000.00) or imprisonment not exceeding one year or both.

The certificate of the commission to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied pursuant to provisions of the law, shall be prima facie evidence thereof.

Section 422.54

Section 422.58

Applies to use tax only.

Rule No. 12. Nature of use tax. (See rule No. 170).

Rule No. 13. Liens affecting the property of persons from whom either retail sales or use tax or both are due and owing. The law creates a lien in favor of the state of Iowa on all property and rights to property, whether real or personal, belonging to any person, firm or corporation liable to pay a tax or penalty or both imposed by law, who refuses or neglects to pay the same.

Section 422.26

Rule No. 14. A lien attaches to personal property without notice. Section 422.56 is made a part of chapter 423, by reference thereto in section 423.17, said chapter 423 being the codification of the use tax as amended.

Section 422.56

Rule No. 15. Retail sales tax permit required. No person shall engage in the business of selling tangible personal property at retail in Iowa until he shall have procured a retail sales tax permit. The fee for each permit is fifty cents. The fee shall accompany the application.

A sales tax permit shall be procured for each separate business location where retail sales are made.

Sales tax permits, except temporary permits, remain in full force and effect without renewal, unless revoked by the commission or cancelled by the taxpayer.

Doing business without a retail sales tax permit is a misdemeanor punishable by fine or imprisonment.

Co-operative associations, clubs, chambers of commerce, rural electrification associations, lodges, churches and all similar organizations, must procure a retail sales tax permit and remit the tax if regularly engaged in selling, even though they may be nonprofit organizations. (See rule No. 123.)

2. Retail sales tax permits are issued on application to the Division of Retail Sales and Use Tax.

Section 422.53

Rule No. 15.1. Application for permit. An application for a Permanent Retail Sales Tax Permit shall be made upon form ST-2 provided by the commission and shall furnish all information requested on the form.

If the business, for which an application for permit is made, is operated under a trade name, the application shall state the trade name as well as the individual owner's name, in the case of a sole ownership by an individual; or the trade name and the name of all partners, in the case of a partnership.

The application shall be signed by the owner in the case of an individual business; by all parties in the case of a partnership; by a properly authorized officer in the case of a corporation, or association.

The application shall state the date when the applicant began selling tangible personal property at retail in Iowa from the location for which the application for permit is made, as well as other information requested on the application blank.

For application for a temporary retail sales tax permit see rule No. 15.10.

Section 422.53

Rule No. 15.2. Permits not transferable—sale of business. Retail sales tax permits are not transferable. When a permittee sells his business, he shall have his permit cancelled and the purchaser of the business shall make application for a new permit in his own name.

Rule No. 15.3. Permits—consolidated return optional. When a permittee has procured more than one retail sales tax permit, one consolidated retail

sales tax return may be made reporting sales made at all locations for which he holds a permit, provided arrangements have been made with the Retail Sales and Use Tax Division. A taxpayer may make a separate return for each permit held.

Form ST-51, revised, is required in all cases in which the taxpayer makes a consolidated return which includes the sales made at more than one location.

That form must be completely filled out and convey all information required in accordance with the column headings. No report shall be made except upon the regulation form ST-51, revised.

Enter in column 1, for each location, the total amount of gross sales as required in ITEM 1 of the return.

Enter in column 2, for each location, the total amount of net taxable sales after making allowable deductions as required in ITEM 4 of the return.

Enter in column 3, for each location, the amount of tax as required in ITEM 5 of the return.

All working papers used in the preparation of the information required in form ST-51, revised, must be kept available for examination by the commission or its duly authorized agents, as provided by law.

Rule No. 15.4. Retailers operating seasonal business. The regular sales tax permit shall be issued to retailers whose business is seasonal only and such retailers shall be instructed to file regular quarterly returns although they make no sales during one or more quarters during the year.

The regular sales tax permit shall be issued to the retailer who conducts his trade or business from a wagon, car, truck or other vehicle, and his permanent post-office address shall be considered his place of business.

Rule No. 15.5. Regular permit holders responsible for sales tax collection. Where a regular permit holder sells merchandise by trucks, canvassers, or itinerant salesmen over fixed routes, or selling within the county in which the permanent place of business is located, or a contiguous county and the regular permit holder is liable for reporting and paying retail sales tax, then the seller shall not be required to procure a temporary permit, but is required to have on his person or in his vehicle, a form ST-157 authorizing such operation. Said form shall be imprinted with the permit number, name and address of the retailer, printed from the addressograph plate of the vendor. This regulation with reference to form ST-157 shall not apply to any permittee operating stands or concessions at fairs or carnivals. In case a permanent permittee operates a stand, concession or booth at a fair or carnival, such permittee shall procure a temporary permit for such operation.

Rule No. 15.6. Reinstatement of cancelled permit. When a person who has previously held a retail sales tax permit and has cancelled said permit, wishes to re-engage in business in the same county, said person may make application for reinstatement of the permit by applying to the commission on form ST-2. Upon receipt of the fee of fifty cents, a new permit will be issued. Form ST-2 is furnished upon request to the commission or one of its field agents.

If a person who has previously held a permit and has cancelled same wishes to re-engage in business in a different county, application must be made for a new permit on form ST-2 and a fee of fifty cents remitted with said application. The permits are issued for places and persons.

Where a taxpayer re-enters business in the same county in which he had previously been in business the permit number of the cancelled permit shall be reassigned to him.

Rule No. 15.7. Reinstatement of revoked permit. When a sales tax permit has been revoked by the commission and the permittee thereafter makes application for reinstatement thereof for a new permit, the fee shall be one dollar.

A permit which has been revoked will be reinstated only on such terms and conditions as the case warrants. In no event will a revoked permit be reinstated unless and until the taxpayer assures the commission that the cause for which the permit was revoked will not be repeated.

Section 422.53

Rule No. 15.8. Change of location in same county. Where the ownership, tax liability and county have not changed, but where it becomes necessary to replace an active permit by reason of: (a) loss or destruction of said permit, (b) change of address by permit holder within the same county or (c) change of coding and the like, form ST-33 "Request for Correction or Replacement of Retail Sales Tax Permit" is to be used without additional permit fee, on and after January 1, 1951.

Rule No. 15.9. Change of location—not in the same county. When a permittee changes his business location to a different county, then the permit shall be submitted for cancellation with form ST-30 and an application for a new permit made for the new location. A fifty-cent fee is required for a new permit.

Rule No. 15.10. Application for temporary permit. Employees designated by the Director of the Division of Retail Sales and Use Tax shall procure and keep a supply of applications for temporary permits. The applications are printed in duplicate in pads. The original application shall be forwarded to the Des Moines office with the duplicate copy of the temporary permit issued together with the fee of fifty (50) cents. The application shall show the number of the temporary permit issued, the signature of the person who sold the permit, the title of the person delivering the permit and the date thereof, in addition, the expiration date of the permit shall be shown on the application. The name, city and street address of the applicant shall be printed on the application. The permit shall state the nature and type of business to be engaged in by the applicant and the county in which sales are to be made. Temporary permits may be issued for any number of counties, if the applicant intends to engage in business in several counties. The counties shall be listed. Persons doing business in a number of counties, or operating a circus, carnival, or traveling amusements of any kind, may procure a temporary permit for the entire state, "for the entire state" shall be printed on the application.

Rule No. 15.11. Temporary permits. The law provides for temporary permits and the use of such

permits are covered in our rules. Certain persons are required by law to operate their business under the authority of a temporary permit. Those persons are set forth in rule 15.12. Persons who are now conducting a business having a permanent permit, and who should have a temporary permit instead, shall cancel their permanent permit and obtain a temporary permit.

Section 422.53

Rule No. 15.12. Persons to whom temporary retail sales tax permits shall be issued. Temporary retail sales tax permits shall be issued only to: (1) itinerant retailers who are not citizens, or residents of the state of Iowa, (2) retailers who have no permanent or fixed place of business as defined and (3) concessionaires at carnivals, fairs, picnics, celebrations, and like temporary attractions or events, who move from place to place in the operation of their retail businesses.

Rule No. 15.13. Businesses requiring temporary permits. Every temporary retailer, itinerant merchant or other person operating in Iowa without a fixed or permanent place of business shall procure a temporary permit and accordingly account for sales tax to this division.

Persons operating stands and concessions at a carnival, fair or other types of amusement are required to procure and display a temporary permit, notwithstanding the fact that they may have a permit for a permanent location within the state. The appropriate sales tax must be reported on a return identified by the temporary permit number.

Where a temporary retailer has several concessions being conducted in this state in conjunction with a singular activity, one temporary permit will suffice where a common ownership exists. Conversely, if each concession stand is individually owned but covers the same state itinerary, individual temporary permits must be obtained for each place of business.

All temporary permits where required by this division must be conspicuously displayed at all times.

Rule No. 15.14. Collection of sales tax from permittees known as concessionaires. When fieldmen collect sales tax from permittees known as concessionaires at fairs, carnivals, etc., one sales tax return ST-50 and one form ST-15 shall be used in making a combined return for all permittees. Form ST-50 shall be signed by the fieldman making the collection and in addition thereto he shall prepare form ST-15 listing the type of business conducted by each concessionaire, his temporary permit number, gross receipts and the tax thereon.

Applies to sales tax only.

Rule No. 16. Retail sales tax permit must be posted. A retail sales tax permit, WITHOUT WHICH IT IS UNLAWFUL TO ENGAGE IN OR TRANSACT BUSINESS AS A RETAILER, must be conspicuously posted at all times in the taxpayer's place of business in such manner and in such position that it may readily be seen and read by the public.

Truckers, peddlers and itinerant merchants of all kinds and character, shall carry a temporary retail sales tax permit at all times. Truckers shall have the permit securely attached to the vehicle where it can be easily seen and read.

Section 422.53

Applies to sales tax only.

Rule No. 16.1. Notice to the public. Every person engaged in carrying on or transacting business of selling at retail within this state, shall post a NOTICE TO THE PUBLIC in the taxpayer's place of business, in such manner and in such position that it may be readily seen and read by the public. The following is the notice.

NOTICE TO PUBLIC

THE RETAIL SALES TAX LAW PROVIDES:

Sec. "422.49. It shall be unlawful for any retailer to advertise or hold out or state to the public or to any consumer, directly or indirectly, that the tax or any part thereof imposed by this division will be assumed or absorbed by the retailer or that it will not be considered as an element in the price to the consumer, or if added, that it or any part thereof will be refunded."

This notice shall be conspicuously posted so that it may readily be seen and read by the purchasing public.

STATE TAX COMMISSION
Division of Retail Sales and Use Tax
Des Moines, Iowa

The notice shall be obtained from the State Tax Commission for each place of business in this state and must be posted.

Rule No. 17. Tax not to be included in price. Except when provided by this rule, when any retailer shall price mark any article for retail sale and display or advertise the same with such price mark to the public, the price so marked or advertised shall include only the retail sale price of such article.

Example: The advertised or marked price is $1.00. When sale is made the purchaser pays or agrees to pay $1.02, representing the purchase price plus tax, which, when added, becomes a part of the sale price or charge.

This rule does not prohibit advertising or displaying the sales price plus tax as in the following examples:

"This dress $10.00 plus tax," or
"This dress $10.00 plus 20c tax."

Section 422.48, Section 422.49

Rule No. 18. Retail bracket system. The retailer is required, in so far as practicable, to add the sales tax, or the average equivalent thereof, to the sale price and to collect the same from the consumer or user. Competing retailers and organizations or associations of retailers are authorized by statute to provide for uniform methods of passing such tax to the consumer with the co-operation of this commission.

In pursuance of the foregoing provisions, the Iowa Retail Dealers' Association, with the approval of this commission, has adopted the following bracket system for the application of the tax:

Sales Tax Schedule

$0.01-	$0.14—	$0.00	$2.75-	$3.24—	$0.06
.15-	.65—	.01	3.25-	3.74—	.07
.66-	1.24—	.02	3.75-	4.24—	.08
1.25-	1.74—	.03	4.25-	4.74—	.09
1.75-	2.24—	.04	4.75-	5.24—	.10
2.25-	2.74—	.05	5.25-	5.74—	.11

In purchases of larger amounts than $5.74, the tax will be computed at straight two per cent, one half cent or more being treated as one cent.

The commission will co-operate with all retailers as far as practicable in applying the sales tax schedule, but in no event shall the same be administered in any manner that will result in the collection of substantially more than two per cent of the amount on which tax should be computed.

See rule No. 186.

Section 422.48

Rule No. 19. Milk, cream and other dairy products. Retailers of milk, cream and other dairy products are engaged in the sale of tangible personal property, and must as far as practicable, compute the tax on their sales in accordance with the retail bracket schedule.

Milk dealers are required to keep a record of small purchases and to collect the sales tax on the total weekly or monthly purchases. Subject to the above, the following schedule may be used.

(a) A tax of 1c on any retail or retail-wholesale sales from the minimum price of any dairy product up to 50c;

(b) A tax of 2c on said sales between 51c and $1.00;

(c) A straight 2% tax on all said sales above $1.00.

It is understood that on all said sales over $1.00 as provided in section (c) that all fractions of tax under one-half a cent be dropped, and that all the fractions of one-half a cent or above shall call for an additional 1c tax.

The above schedule is on cash, weekly, semimonthly or monthly basis, whichever the case may be.

Milk Dealers' Sales Tax Schedules

Up to $ .50	$ .01	$2.75-$3.24	$ .06
.50- 1.00	.02	3.25- 3.75	.07
1.01- 1.24	.02	3.75- 4.24	.08
1.25- 1.74	.03	4.25- 4.75	.09
1.75- 2.24	.04	4.75- 5.24	.10
2.25- 2.74	.05	5.25- 5.74	.11

It is not the intention of the commission that section (a) of the above schedule be used in a manner which will result in the collection of substantially more than two per cent of the milk dealers' gross sales, but it will readily be seen that if the milk dealer is authorized to collect the sales tax on a weekly, semimonthly, or monthly basis, the correct amount of tax can be collected, even in cases where customers pay cash daily in small amounts.

THIS RULE DOES NOT APPLY TO RETAILERS SELLING TANGIBLE PERSONAL PROPERTY OTHER THAN MILK, CREAM AND DAIRY PRODUCTS. WHEN SUCH ITEMS ARE SOLD BY MERCHANTS SELLING OTHER MERCHANDISE THE RETAIL BRACKET SCHEDULE IN RULE NO. 18 SHALL APPLY.

Rule No. 20. Computation of the tax on admissions. The tax is imposed at the rate of two per cent upon the gross receipts from admissions. When the charge for admission has included the federal tax on admissions, the amount thereof will be deductible from the gross receipts, provided the taxpayer maintains such records that the amount thereof is determinable.

Admissions to places of amusement may advertise their total admission price, but must use the statement, "Including State Sales Tax." On all sales of less than fifty cents, the fractional plan of collecting the sales tax shall be used, as in the following example:

State Sales Tax	$ .005
Admission	.245
Total	$ .25

When one of several theaters or places of public amusement are under one management, it will be necessary to post in each such place where readily readable by the public, a price card showing as to each price of admission, the fractional amount of admission, the fractional amount of the sales tax, and the total charge for admission. In all sales of fifty cents or more, the retail sales tax bracket may be applied.

When theaters or other places of public amusement operate stores or stands for the sale of tangible personal property, and sell the same at retail, they must collect and remit the tax on the gross receipts from such activities. No refund or credit can be allowed by reason of nonuse of any ticket of admission unless the charge for it is refunded the patron.

When a single ticket or charge covers admission to more than one attraction under the same management or ownership, the tax is computed on the basis of a single charge.

Applies to sales tax only.

For tax on other amusements see rules 111.1 to 111.6 inclusive.

Rule No. 21. Sale of business. When any retailer sells his business, he shall make a return within twenty days thereafter, and pay all sales tax due. Any unpaid sales tax shall be due prior to the transfer of title of any personal property to the grantee and becomes delinquent twenty days after sale. A lien for taxes due attaches to the property to be sold and the purchaser of the business is personally liable for any sales tax unpaid by the former owner, to the extent of the value of the property purchased. The purchaser is required to withhold sufficient of the purchase money to cover any sales taxes or interest or penalties due and unpaid, until the former owner produces a release from the sales and use tax division showing that the taxes have been paid in full, or that there are no taxes due.

Each sales tax permit holder when discontinuing business is required to immediately notify the Division of Retail Sales Tax and request cancellation of his retail sales tax permit on official form ST-30 which should be returned to the Sales Tax Department with the blue-bordered retail sales tax permit in order that his sales tax account may be properly closed.

Each retailer discontinuing business shall maintain his records for a period of five years, unless a release from such provision shall be given by the commission.

Section 422.56

Rule No. 21.1. Bankruptcy, insolvency or assignment for benefit of creditors. Under the provision of law which permits the commission to require returns, other than for quarterly periods, if it deems it necessary or advisable in order to insure the pay-

ment of the tax, the commission holds that in cases of bankruptcy, insolvency or assignment for the benefit of creditors by the taxpayer that the tax shall be due and payable immediately and delinquent twenty days after such taxes become due and payable.

Section 422.51

Rule No. 22. Retail sales tax return to include total gross sales. The retail sales tax return filed by the taxpayer shall include the entire gross receipts from the sale of tangible personal property or taxable services during the period covered by the return and appropriate deductions taken on the return for the nontaxable or exempted receipts. See rule 11.1.

Section 422.42

Rule No. 22.1. Conditional sales to be included in gross sales. Where sales of tangible personal property are made at retail in Iowa subject to the sales tax under a conditional sales contract, the terms of which stipulate that the payment of the principal sum is extended over a period in excess of sixty days from the date of the sale, the seller may report the tax on that portion of the sales price actually collected and received during the quarterly period covered by the return, provided the seller maintains adequate records. If, however, sales are made on a conditional sales basis as above stated, but the seller assigns, negotiates or sells the finance paper, the seller is deemed to have received full consideration for the sale and will be liable for the remittance of the sales tax on the total sales price at the close of the quarterly period during which the paper has been assigned, negotiated or sold.

On conditional sales agreements where the payments of the principal sum extend longer than sixty days from the date of the sale, the seller may bill the purchaser for the full amount of the sales tax due computed on the entire contract price and remit the tax to this department at the close of the quarterly period during which the sale is made.

In other words, the seller may elect to report and remit on a collection basis, in which case the seller will only bill the purchaser for the tax due on the amount of payments collected, or the seller may bill the full amount of the tax due computed on the total sale on the first down payment, under which circumstances the tax must be remitted by the seller to the commission at the close of the quarterly period when the sale is made.

Section 422.42

Rule No. 22.2. Service and handling charges. Where merchandise is sold at a fixed price and there is added thereto an additional fee or charge called, service or handling charges or any other name by which the same may be called, the commission holds that such fees and charges are part of the selling price of the article and retail sales tax shall be computed on the gross receipts from the sale of such property including service, handling and other like charges.

Rule No. 23. Repossessed goods. When tangible personal property which has been repossessed either by the original seller or by a finance company is resold to final users or consumers, the gross receipts from such sales are subject to the retail sales tax law.

When a retailer sells tangible personal property at retail in Iowa on credit terms and it becomes necessary for the retailer to repossess the tangible personal property sold, the retailer may take a deduction on his retail sales tax return filed for that quarterly period during which the repossession was made in an amount to cover the unpaid balance of the account of the purchaser, provided the retailer has previously included in his net taxable sales to the commission and remitted the sales tax thereon concerning the total receipts from the original sale of the repossessed property.

If the retailer has previously reported in his net taxable sales only the amount of payments actually received on the purchase price of the repossessed property, then no sales tax deduction shall be allowed to the retailer.

Where the retailer has collected sales tax on the full contract price from the purchaser on the first installation concerning a conditional sales contract and has remitted the full amount of tax to this department, the retailer will not be entitled to take a deduction for the goods returned, unless the tax is returned to the purchaser on the unpaid balance before repossession.

Rule No. 24. Certificates of resale or processing. The receipts from the sale of tangible personal property in Iowa for delivery in Iowa for the purpose of "resale" or "processing" by the purchaser are not subject to the sales tax.

The burden of proof is upon the seller to determine at the time of the sale whether the sale is made for the purpose of "resale" or "processing" by the purchaser and therefore exempt from the sales tax, or whether the property is purchased for purposes other than "resale" or "processing" and therefore subject to the tax.

Persons engaged in the business of selling tangible personal property at retail in Iowa are required to hold a retail sales tax permit. Such persons when purchasing tangible personal property for the purpose of resale should furnish to their supplier a certificate of resale indicating that the property is being purchased for resale and showing on their certificate their retail sales tax permit number, in order that their supplier may omit the billing of sales tax.

Persons engaged in selling tangible personal property in Iowa for delivery in Iowa but who are not making "sales at retail" are not required to hold a retail sales tax permit. Such persons when purchasing tangible personal property for resale should furnish to their supplier a certificate of resale stating that the property purchased was being purchased for the purpose of resale and advising that they do not hold a retail sales tax permit for the reason that they are not selling at retail in Iowa.

Persons engaged in educational, religious, or charitable activities, who sell tangible personal property at retail in Iowa in connection with such activities, are exempted from the payment of sales tax on their gross receipts derived from such sales by the provisions of section 422.45, provided the entire net proceeds therefrom are expended for educational, religious, or charitable purposes. Therefore, such persons are entitled to purchase tax free

that property which they are to resell in connection with such activities by giving to their suppliers a proper certificate of resale, indicating that they are using the property for the exempted purpose as herein outlined, explaining that they do not hold a sales tax permit for the reason that their receipts from the sale of tangible personal property in connection with such activities are exempted from the sales tax.

Processors or fabricators who purchase tangible personal property which forms an integral or component part of the product which they are manufacturing and which is ultimately sold at retail are entitled to purchase such property tax free on the theory of "processing." Such purchasers should furnish to their suppliers a certificate of processing, stating that the property purchased by them will be used by them so as to form an integral or component part of other tangible personal property intended to be sold ultimately at retail; that they hold retail sales tax permit No. ....., in event that they are selling at retail; or that they are not selling at retail in Iowa and therefore are not required to hold a retail sales tax permit.

Suggested forms of certificate of resale or processing, the substance of which should be employed in the certificate taken may be found in this rule.

Where the retailer repeatedly sells the same type of property to the same customer for "resale" or "processing" the seller may, at his risk, take a blanket certificate covering more than one transaction. For use tax certificate, see rule No. 187.

ST-1 CERTIFICATE OF RESALE
(By retailer)

The undersigned hereby certifies that the tangible personal property purchased from .....
Name and Address
..... is purchased for the purpose of re-
of Seller
sale by the undersigned; that the undersigned holds retail sales tax permit No. ..... and will account to the state for any sales tax due as a result of a sale of this property at retail in Iowa by the undersigned.

....
Address of Purchaser Signature of Purchaser

ST-2 CERTIFICATE OF RESALE
(By wholesaler)

The undersigned hereby certifies that the tangible personal property purchased from .....
Name and Address
..... is purchased for the purpose of re-
of Seller
sale; that the undersigned is solely engaged in selling tangible personal property at wholesale and does not sell to final consumers, and, therefore, does not hold a retail sales tax permit.

....
Address of Purchaser Signature of Purchaser

ST-3 CERTIFICATE OF PROCESSING
(By processor selling at retail)
(Component part material)

The undersigned hereby certifies that the tangible personal property purchased from .....
Name and Address
..... is to be used in the fabricating,
of Seller
compounding, manufacturing or germination of other tangible personal property intended to be sold ultimately at retail, and that said property will form an integral part of the property sold; that the undersigned holds retail sales tax permit No. .....

....
Address of Purchaser Signature of Purchaser

ST 4 CERTIFICATE OF PROCESSING
(By processor not selling to final consumer)
(Component part material)

The undersigned hereby certifies that the tangible personal property purchased from .....
Name and Address
..... is to be used in the fabricating,
of Seller
compounding, or germination of other tangible personal property intended to be sold ultimately at retail and that said property will form an integral part of the property sold; that the undersigned is not engaged in selling tangible personal property at retail in Iowa and, therefore, does not hold a retail sales tax permit.

....
Address of Purchaser Signature of Purchaser

ST-5 CERTIFICATE OF RESALE
(By persons engaged in religious—charitable—educational activities.)

The undersigned hereby certifies that the tangible personal property purchased from .....
Name and Address
..... is for the purpose of resale by the
of Seller
undersigned; that the undersigned is engaged in religious-charitable-educational activities .....
Description
..... and that said prop-
or Nature of Purchaser's Activities
erty is to be sold by the undersigned in connection with such activities; that the entire net proceeds will be expended for religious-charitable-educational purposes; that the undersigned does not hold a retail sales tax permit because receipts from sales at retail of tangible personal property in connection with such activities are expressly exempted from the Iowa Retail Sales Tax Law by the provisions of section 422.45, Code of Iowa, 1950.

....
Address of Purchaser Signature of Purchaser

ST-3P CERTIFICATE OF PROCESSING

The undersigned hereby certifies that .....% of Electricity, Gas, Oil, Coal (Cross out the ones not applicable) purchased from .....
.....
.....
.....
(Name and Address of Seller)
is to be used in processing ..... fabricating, compounding, manufacturing or germination of other tangible personal property intended to be sold ultimately at retail.

....
Address of Purchaser Signature of Purchaser

Rule No. 24.1. Gross receipts expended for educational, religious or charitable purposes. The only time that an organization is exempt from sales tax when serving food or furnishing entertainment, is when the entire net receipts are expended for educational, religious or charitable purposes. When the facts do not indicate that the entire net proceeds are to be expended for any of the above mentioned purposes then the gross receipts from such activities are taxable.

Rule No. 25. Tangible personal property used in processing—when exempt. Receipts from the sale of tangible personal property to processors and manufacturers which property, by the means of fabrication, compounding, manufacturing or germination, becomes an integral part of other tangible personal property intended to be sold ultimately at retail, are exempt from the retail sales tax.

Section 422.42.

Rule No. 25.1. Fuel used in processing—when exempt. Receipts from the sale of tangible personal property, which is to be consumed as fuel in creating power, heat or steam for processing or generating electric current, are exempt from the retail sales tax.

The exemption provided in the case of tangible personal property consumed as fuel in creating heat applies only where such heat is directly applied in the actual processing of tangible personal property intended to be sold ultimately at retail, as distinguished from heat which is used for the purpose of heating buildings, whether such buildings be manufacturing or processing plants, warehouses or offices.

Persons engaged in operating refrigeration or cold storage locker plants to store property belonging to others are rendering a service, the gross receipts from which are not subject to sales tax. Such operators of course are not exempt when purchasing electrical energy for use in creating refrigeration or other purposes in connection with such service.

Laundering, dry cleaning and repairing or renovation of tangible personal property belonging to others are not considered processing within the meaning of this rule, therefore, fuel used to create power, heat or steam for laundries, dry cleaners and persons rendering services on property of other people is not deemed to be used for processing and therefore such fuel is not exempted from the retail sales tax.

Fuel used in processing is exempt to creameries, dairies or ice cream factories only to the extent that such fuel or electricity, as the case may be, is used in the actual fabricating, manufacturing or compounding of the finished product and does not include fuel used for storage after the manufacturing process is completed.

The storage of property in cold storage or refrigeration plant is deemed to be a service and the electricity or fuel used in creating the cold is not exempted from the sales tax.

Fuel consumed in heating greenhouses is not considered as fuel consumed in processing and therefore is not exempted from sales tax. See rule No. 96.

STATEMENT WITH RESPECT TO GAS CONSUMED AS FUEL FOR PROCESSING

(Make a Separate Statement for Each Location)

..... hereinafter called the consumer is using gas furnished by the ..... at the premises known as ..... and is claiming exemption from payment of the two per cent tax imposed under section 422.42 of the Code, 1950.

The character of business for which such gas is used is .....

In support of this claim the consumer represents and declares that such gas is used for the purpose indicated by the following approximate percentages:

In order to determine the percentage of gas used for nonprocessing, which is subject to the two per cent sales tax, an inventory of active connected load in cubic feet per hour must be made by the consumer for processing and for nonprocessing operations.

(a) Processing connected load in cubic feet per hour capacity used for the following PROCESSING operations—(Indicate use and number of cubic feet).

..... cubic feet of gas
..... cubic feet of gas
..... cubic feet of gas
..... cubic feet of gas
..... cubic feet of gas
..... cubic feet of gas
Total processing ..... cubic feet of gas

(b) Nonprocessing—(Indicate use and number of cubic feet)

Used for heating the building, general hot water service, or miscellaneous uses, not for processing.

..... cubic feet of gas
..... cubic feet of gas
..... cubic feet of gas
Total nonprocessing ..... cubic feet of gas
Grand total connected load ..... cubic feet of gas
Percentage nonprocessing .....%

Webster's New International Dictionary defines Process-ed and Process-ing:

"1. To issue, to take out, process against, or to serve process upon. 2. To subject to some special process or treatment. Specif. A. To heat, as fruit, with steam under pressure, so as to cook or sterilize. B. To subject (esp. raw materials) to a process of manufacture, development, preparation for the market, etc.; to convert into marketable form, as livestock by slaughtering, grain by milling, cotton by spinning, milk by pasteurizing, fruits and vegetables by sorting and repacking; in past part. often distinguished from raw. C. To make usable, marketable, or the like as waste matter or in inferior, defective, decomposed substance or product, by a process, often a chemical process; as to process (rancid) butter, rayon waste, coal (dust), (beet) sugar. D. To produce or copy by photomechanical methods; to develop, fix, wash and dry, or otherwise treat (an exposed film or plate). E. Office practice—to produce (a letter) mechanically."

NOTE: In case gas used for nonprocessing operations is separately metered, notify the company to read these meters and the actual figures will be used at the average rate. Where gas used for nonprocessing operations is separately metered, thereby enabling the gas company to properly apply the exemption without determining percentage of use, the details on this form need not be furnished by the consumer. Instead, write in the statement, "All gas used for processing is separately metered."

These connected loads are subject to verifications and if found incorrect back taxes and penalties will be enforced.

This affidavit is made and delivered to the

.....
Name of Supplier

in support of claim for exemption from the tax as provided in section 422.42, of the Code, 1950, on fuel consumed at the above described premises, said company requiring this statement to offer to the State Tax Commission, as evidence that said tax is not applicable to such fuel.

In the event the Tax Commission should find that

tax exemption has been erroneously allowed, the undersigned consumer agrees to reimburse the supplier on demand in the amount of such tax, together with any penalties which may have accrued.

.....

.....

Consumer

Subscribed and sworn to before me this ..... day of ....., 19.....

.....

Notary Public

My Commission expires .....

Rule No. 25.2. Electricity used in processing—when exempt. Receipts from the sale of electricity to be used in the processing of tangible personal property intended to be sold ultimately at retail, are exempt from the retail sales tax.

The exemption provided in the case of electricity applies only upon the gross receipts from sales of electricity where such energy shall be consumed as power or otherwise directly constituting use or consumption in the actual processing of tangible personal property intended to be sold ultimately at retail, as distinguished from electricity which is consumed for the purpose of lighting, ventilating or heating of manufacturing plants, warehouses or offices. Where practicable, therefore, electricity consumed as power or directly used in actual processing shall be separately metered and separately billed by the supplier thereof to clearly distinguish such energy so consumed from electricity which is consumed for purposes or under conditions where the exemption would not apply. To effectuate the practical administration of the law, where it is impracticable to separately meter electricity which is exempt from that electricity upon which the tax will apply, the purchaser may furnish to his supplier a statement with respect to electrical energy used for processing which will enable the supplier to determine what percentage of electricity in the case of each purchaser is subject to the exemption. The following suggested forms have been submitted to the Tax Commission by representatives of both suppliers and consumers and its use in arriving at an equitable determination of a basis for exemption is acceptable to the commission. Where such statement is accepted by the supplier as a basis for determining the exemption, any changes in the total active connected load affecting the percentage of exemption would necessitate the filing of a new and revised statement by the purchaser. Where the electric energy is separately metered enabling the supplier to accurately apply the exemption in the case of processing energy, no statement need be filed by the purchaser, since the supplier under such conditions will separately record and compute the consumption of exempt energy apart from that energy which is subject to the tax.

STATEMENT WITH RESPECT TO ELECTRICAL ENERGY USED FOR PROCESSING

(Make a Separate Statement for Each Location)

..... hereinafter called the Consumer is using electric energy furnished by the ..... Company at the premises known as ..... and is claiming exemption from the payment of the two per cent tax imposed under section 422.42, of the Code, 1950.

In support of this claim the consumer represents and declares, that such energy is used for processing, consumption or resale, as distinguished from lighting and other uses not processing.

The character of business for which such electrical energy is used is .....

That such electric energy is used for the purposes indicated by the following approximate percentages:

In order to determine the percentage of energy used for nonprocessing, which is subject to the two per cent sales tax, an inventory of active connected load in watts must be made by the consumer for processing and for nonprocessing operations. One horse-power of electric motor capacity shall be considered 850 watts (efficiency 86.6%).

Active connected load shall be that which is normally operated. Standby emergency equipment eliminated. Active lighting load shall be that which is normally used during dark hours, emergency lighting not exceeding 25% of the total may be eliminated.

(a) Processing connected load in watts used for the following processing operations.

	..... Watts	
	..... Watts	
	..... Watts	
	..... Watts	
	..... Watts	
Total Processing		..... Watts
(b) Nonprocessing		
Lighting, including factory lighting	..... Watts	
stoker motors, pump meters, ventilating motors, fan motors used for heating and ventilating the building, not for process.	..... Watts	
Office equipment.	..... Watts	
Miscellaneous equipment (including refrig. for drinking water, etc.)	..... Watts	
	..... Watts	
	..... Watts	
Total active connected load nonprocessing		..... Watts
Grand total connected load		..... Watts
Percentage of active connected load nonprocessing		..... Watts

Webster's New International Dictionary defines Process-ed and Process-ing:

"1. To issue, to take out, process against, or to serve process upon. 2. To subject to some special process or treatment. Specif. A. To heat, as fruit, with steam under pressure, so as to cook or sterilize. B. To subject (esp. raw materials) to a process of manufacture, development, preparation for the market, etc.; to convert into marketable form, as livestock by slaughtering, grain by milling, cotton by spinning, milk by pasteurizing, fruits and vegetables by sorting and repacking;—in past part. often distinguished from raw. C. To make usable, marketable, or the like as waste matter or an inferior, de-

fective, decomposed substance or product, by a process, often a chemical process; as to process (rancid) butter, rayon waste, coal (dust), (beet) sugar. D. To produce or copy by photomechanical methods; to develop, fix, wash and dry, or otherwise treat (an exposed film or plate). E. Office practice—to produce (a letter) mechanically."

Note: In case energy used for nonprocessing operations is separately metered, notify your power company to read these meters and the actual figures will be used at the average rate. Where energy used for nonprocessing operations is separately metered thereby enabling the power company to properly apply the exemption without determining percentage of use, this form need not be furnished by the consumer.

These connected loads are subject to verification and if found incorrect, back taxes and penalty will be enforced.

This affidavit is made and delivered to the ..... Company in support of claims of exemption for the tax provided in section 422.42, of the Code, 1950, on electrical energy consumed at the above described premises and said company requested to offer his statement to the State Tax Commission, as evidence that said tax is not applicable to such electrical energy.

.....

.....

Subscribed and sworn to before me this ..... day of ....., 19.....

.....

Notary Public

My Commission expires .....

Rule No. 25.3. Steam used in processing—when exempt. Receipts from the sale of steam used in processing of tangible personal property intended to be sold ultimately at retail, are exempt from the retail sales tax.

The exemption provided in the case of steam applies only upon gross receipts from sales of steam where such steam is actually used directly in the processing of tangible personal property intended to be sold ultimately at retail, as distinguished from steam which is consumed for other purposes including the heating of buildings, irrespective of whether such buildings may be factories or processing plants, warehouses or offices. As in the case of electricity, where practicable, steam which is actually consumed directly for processing shall be separately metered to distinguish the steam so consumed from steam which is consumed for purposes other than for processing including the heating of buildings.

Rule No. 25.4. Commercial fertilizer and agricultural limestone. Receipts from the sale of commercial fertilizer or agricultural limestone, are exempt from the retail sales tax. See ruling of the attorney general of March 28, 1945.

Rule No. 25.5. Patterns and dies. Persons engaged in the business of making and selling patterns and dies to be used by other persons, in the manufacture of tangible personal property, are deemed to sell such patterns and dies at retail, the gross receipts from the sale thereof are, therefore, subject to the retail sales tax, if sold by a vendor in this state and if purchased from a vendor outside this state the purchaser is taxable by the provisions of the use tax law.

Persons who make patterns and dies for their own use are considered to be the users and consumers of all tangible personal property which they purchase for use in manufacture of said patterns or dies. Being the consumers such persons are required to pay sales tax on the materials used in making said patterns or dies if purchased from an Iowa vendor and if purchased from an out-of-state vendor to pay use tax thereon.

Rule No. 25.6. Explosives used in mines, quarries and elsewhere. Persons engaged in the business of selling explosives to mines, miners, quarrymen or other persons are subject to the payment of retail sales tax on the gross receipts from the sale of such property when sold at retail in this state and the purchaser shall be liable for use tax upon all purchases for use in this state not subject to the retail sales tax.

Rule No. 25.7. Electrotypes, type, zinc etchings, half tones, stereotype, color process plates and wood mounts. Electrotypes, type, zinc etchings, halftones, stereotype, color process plates and wood mounts are taxable under the provisions of the retail sales tax law when sold to users or consumers. The above mentioned articles of tangible personal property and like articles do not become an integral or component part of merchandise intended to be sold ultimately at retail. The law imposes a retail sales tax on articles used directly in connection with manufacturing or printing, which do not become an integral part of the finished products intended to be sold ultimately at retail.

Rule No. 25.8. Monotype and linotype makers and makers of photo-offset plates. Where a person is engaged in the business of casting monotype or linotype or in making photo-offset plates for others, the casting of types and making of plates is a service, where the title to the type metal and plate is retained by the maker thereof. The gross receipts from such services are not to be included in the gross receipts on which retail sales tax is computed.

Such type and plate maker is liable for use tax on monotype and linotype metal used in the performance of the service hereinbefore referred to, and on the zinc plates from which photo-offset plates are made, where such metal and plates are procured outside the state of Iowa and are liable to pay retail sales tax on said metal and plates when purchased in the state of Iowa.

Rule No. 25.9. Sale of bottled gas: Also sale of bottled gas cylinders and converting equipment. Butane and other like gases are at times sold in cylinders or drums, to persons who do not have access to orthodox gas service, and the gas thus purchased may be used for cooking, heating and other purposes. In some instances gas of this type may be used for propelling tractors or motor vehicle equipment and in such instances converting equipment is necessary in order that fuel in the type of gas may be used.

When gas of this type is sold and a motor vehicle fuel tax is collected thereon by the seller, then no sales tax or use tax is to be collected by the seller at the time of the sale. If motor vehicle fuel

tax, imposed by the state of Iowa, is not collected by the seller at the time of the sale, then Iowa sales tax or Iowa use tax must be collected and remitted to the State Tax Commission, unless the transaction is otherwise specifically exempted from the sales tax or use tax laws.

If sales tax or use tax is not collected by the seller and paid to the state at the time of the sale, then any sales or use tax due will be collected by the treasurer of the state of Iowa at the time the user of the product makes application for a refund of the motor vehicle fuel tax.

The cylinders or drums which are loaned by the distributor or dealer of the gas and the title to which remains in the dealer would be subject to sales or use tax, as the case may be. Likewise, gas converter equipment which might be sold to an ultimate consumer would be subject to a sales or use tax, as the case might be. Concerning purchases of cylinders or pressure tanks see commission's orders of January 23, 1950 and December 5, 1950.

Rule No. 26. Processing activities. The following enumerated activities are regarded as "processing activities," and therefore, receipts from sales of electricity or steam used directly to perform such activities are not subject to sales tax. Likewise, receipts from sales of coal, fuel oil, gas, or other tangible personal property, to be consumed as fuel for performing such activities, are not subject to sales tax:

1. Manufacturing of tangible personal property of all kinds intended to be sold ultimately at retail, except that heating and lighting of the plant and office are not regarded as processing.
2. Pasteurizing of milk for sale.
3. Cooking of food for sale and keeping same warm until served, except that refrigeration, ventilation, and air conditioning are not regarded as processing.
4. Welding, shaping, and otherwise fabricating iron and steel products for sale, except that cutting or junking scrap iron is not regarded as processing.
5. Washing, grading, and crushing of rock and gravel for sale.
6. Hatching or incubation of chicks, except that the operation of brooders is not regarded as processing.
7. The purification of water for sale, except that the pumping of water is not regarded as processing.
8. Grinding feed and hulling oats for sale, drying, sorting and grading grain for sale and elevating it within elevators for such drying, sorting and grading, except that elevating grain into railroad cars or trucks is not regarded as processing.

The above list is not all-inclusive, but is intended only as a guide in the determination of activities that are considered "processing" activities as compared with activities not so considered.

Rule No. 26.1. Chemical compounds used to treat water. Chemical compounds, placed in the water, to be sold at retail, are used in processing. Therefore, the receipts from the sale of such chemical compounds for that purpose are exempt from sales tax. Likewise, persons purchasing chemicals for such purposes from out-of-state are exempt from use tax.

Chemical compounds used to treat water which is not to be sold at retail are used in processing and are not exempt from either sales or use tax.

EXAMPLE: Boiler compounds used to treat water used in boilers, which water is not to be sold at retail, are subject to sales tax or use tax. Similarly, chlorine or other chemicals used to treat water for a swimming pool are not used in processing and are taxable.

On the other hand, special boiler compound used by brewers where live steam is injected into the mash, which steam liquefies and becomes an integral part of the beverage intended to be sold at retail, does become a part of the finished product, is exempt from either sales or use tax, as the case may be.

Applies to sales tax only.

Rule No. 27. Date of sale. A sale takes place when the ownership of, or title to, tangible property passes to the purchaser, except in transactions whereby the possession of the property is transferred but the seller retains the title as security for payment of the selling price, in which case the sale is deemed to take place at the time the possession of the goods is transferred to the buyer.

Where there is a contract to sell unascertained goods, title does not pass until the goods are ascertained. Where the contract is to sell specific or ascertained goods, title passes to the buyer at such time as the parties to the contract intend it to be transferred, regard being had for terms of the contract and conduct of the parties, usages and customs of trade and the circumstances of the case.

In cases where the intention of the parties is not indicated, the following general rules may serve as a guide in determining when title transfers:

(1) Where there is an unconditional contract to sell specific goods in a deliverable state, title to the goods passes to the buyer when the contract is made, and it is immaterial that the time of payment or the time of delivery or both are postponed.

(2) Where there is a contract to sell specific goods, and the seller is bound to do something to the goods for the purpose of putting them into a deliverable state, title does not pass until such things be done to the goods.

(3) If the contract to sell requires the seller to deliver the goods to the place of business of the buyer, or to some other designated place, or calls for payment by the seller of transportation charges to one place or another, the title does not pass until the goods have been delivered to the buyer, or have reached the place agreed upon.

All relevant facts in each case must be examined in view of these principles to determine when title to property transfers.

Rule No. 28. Sales to the American Red Cross and U.S.O. The receipts from the sale of tangible personal property to the American Red Cross, the Navy Relief Society and U.S.O. are exempted from the Iowa retail sales tax.

Purchases made by the Red Cross or the Navy Relief Society or U.S.O. in interstate commerce for use in Iowa are exempted from the use tax.

Applies to sales tax only.

Rule No. 29. Exemptions from retail sales tax. There are three methods by which the gross receipts from the sale of tangible personal property are not chargeable with sales tax. They are:

1. By specific exemptions, Code section 422.45.

2. Exclusion by definition, Code section 422.42.
3. Credit on tax, Code section 422.46.

This rule deals with the specific exemptions only. Exclusion by definition will be dealt with in rule No. 29.1 and credit on tax in rule No. 29.2.

The following are specifically exempted:

1. The gross receipts from sales of tangible personal property which this state is prohibited from taking under the constitution or laws of the U. S. or under the constitution of this state. This exemption applies to retail sales to the state of Iowa and the U. S. government and its duly authorized agencies. The matter of the taxation of state and federal government is fully discussed in rules 47, 48, 50 and 50.1. Sales to counties, cities, towns and school districts are not exempt. Rule No. 49.

Interstate sales are exempt from the retail sales tax when actual delivery of the tangible personal property sold is made outside the state or the property sold is shipped to a point outside the state of Iowa. For further regulation as to sales in interstate commerce see rule No. 55.

2. The gross receipts from the sales, furnishing or service of transportation service. This exemption applies to transportation service only and is not an exemption for freight and delivery charges when those charges become a part of the cost of the goods sold. The regulations as to this exemption may be found in rules No. 41 and 108.

3. The gross receipts from sales of tangible personal property used for the performance of a contract on public works executed prior to the ninth day of March, 1934.

This exemption is practically obsolete for the reason that no one is now performing contracts executed prior to the 9th day of March, 1934.

4. The gross receipts from sales of tickets or admissions to state, county, district and local fairs, and the gross receipts from educational, religious or charitable activities, where the entire net proceeds therefrom are expended for educational, religious or charitable purposes. This exempts tickets for admission to state, county, district and local fairs. The exemption does not apply to concessionaires or any activities which are not directly and entirely controlled by the several fairs. The fact that fairs enter into contracts with concessionaires on a percentage basis for the privilege of exhibitions or entertainment does not exempt the concession from payment of tax on its gross receipts. On the other hand, sales of tickets for grandstand seats, horse shows and other activities operated entirely by the fair association, are exempt from retail sales tax. The other portion of this exemption relating to the gross receipts from educational, religious, or charitable activities is limited to those functions which clearly come within the term, educational, religious and charitable activities and does not include the operating places of business separate and apart from the main purpose of said activities. In order to take advantage of this exemption, the proceeds from such activities must be earmarked so as to show that the entire net proceeds are in fact expended or are to be expended for the purposes herein set forth. Rule No. 128.

5. That part of the gross receipts from sales of tangible personal property accepted as part consideration in the sale in Iowa of other property which is not in excess of the original trade-in valuation, provided the seller keeps an accurate record of the identity of such tangible personal property so as to show the name and address of the persons from whom acquired and to whom sold and the exact trade-in and sale price.

The application of this exemption is fully discussed in rule No. 40. However, the keeping of accurate and detailed records as provided by law and rule No. 2 is a condition precedent to this exemption.

6. Senate File 54, passed by the 51st General Assembly and approved by the governor, became effective by publication April 12, 1945.

Section one (1) of the act exempts purchases from the United States government from the provisions of the retail sales tax law, however, section two (2) of the act provides that tangible personal property purchased from the government of the United States or any of its agencies is subject to the use tax law.

Section 422.45.

Applies to sales tax only.

Rule No. 29.1. Exclusion by definition. It is a primary rule of the statutory construction that the legislature is its own lexicographer. That is, when the legislature by law defines anything, that thing, in the eyes of the law, is as the legislature describes it regardless of the facts. In the statutory definition of "retail sale" or "sale at retail," certain things are defined as not being sales at retail which in the normal use of the language would be such sale. Exclusions by definition are:

a. Commercial fertilizer and agricultural limestone, see rule 25.4.

b. Another exclusion is electricity or steam when purchased and used in the processing of tangible personal property intended to be sold ultimately at retail. This exclusion is fully discussed in rules No. 25.2 and 25.3.

c. Tangible personal property used in processing. This exemption applies only to property which enters into and becomes a part of some other article of tangible personal property intended to be sold at retail. That is, for any article to be excluded from the tax, that property must become an ingredient or component part of some other property to be sold at retail and it is exempt only when it becomes a part of other tangible personal property by means of fabrication, compounding, manufacturing or germination. This exemption is explained in rule No. 25.

d. Tangible personal property which is to be consumed as fuel in creating heat, power or steam for processing or for generating electrical current. Further discussed in rule No. 25.1.

Section 422.42.

Applies to sales tax only.

Rule No. 29.2. Credit on retail sales tax. A credit on retail sales tax is provided for in section 422.46. After the tax has been computed for the quarterly period a credit is allowed against the tax so computed equal to the special tax on tangible personal property upon which the state now imposes a special tax. The credit allowable shall be to the extent of the said special tax imposed and actually paid by the taxpayer making the return. The gross receipts from the sale of tangible personal property on which the state now imposes a special tax shall

be included with the gross receipts on the retail sales tax return.

The articles on which the state now imposes a special tax are: Beer, cigarettes, cigarette papers, oleomargarine and gasoline.

There is no special state tax on cigars, tobacco and tobacco products other than cigarettes.

Section 422.46.

Applies to sales tax only.

Rule No. 30. Casual or isolated sales. Receipts from casual or isolated sales are not subject to the sales tax law. Where a person sells his household furniture, where a farmer sells his farm machinery, implements or other farm equipment, the same would be casual or isolated sales. All sales made by officers of a court, pursuant to court orders, as for example, sales made by sheriffs in foreclosure proceedings or sales of confiscated property, are casual sales.

Manufacturers in the business of producing tangible personal property, whose sales are primarily other than at retail, are not deemed to be making casual or isolated sales, when they sell tangible personal property with any regularity to purchasers for use or consumption, even if these sales at retail may comprise a small fraction of their total sales.

A farmer or truck-gardener making sales regularly from a roadside stand or a regular delivery route is not making casual sales, although a farmer selling products occasionally to transient callers is deemed to be making casual or isolated sales.

If a person holds himself out as offering to sell any item of tangible personal property to any person desiring to purchase it for use or consumption, and if he makes regular sale of like nature or deliveries, he is a retailer within the meaning of the act, and must secure a retail sales tax permit and pay a sales tax to the state.

Applies to sales tax only.

Rule No. 31. Bad debts. Bad debts are allowable as a credit on retail sales tax when all the following facts have been shown:

1. That retail sales tax has been previously paid on the gross receipts from the accounts on which taxpayer claims credit for tax;
2. That the accounts have been found to be worthless;
3. That the taxpayer has records to show that the accounts have actually been charged off on his books for income tax purposes.

Credit for bad debts is not allowable on merchandise which was exempt from retail sales tax when sold.

Credit for bad debts is allowable on retail sales tax only at the time such accounts are charged off for income tax purposes.

Where credit on tax has been taken on account of bad debts and the debts are subsequently paid, the proceeds from the collection of such accounts must be included in the gross receipts for the quarterly period in which payment is made.

Section 422.46.

Rule No. 31.1. Recovery of bad debts by collection agency or attorney. Where bad debts have been charged off and later recovered in whole or in part through the services of a collection agency or an attorney, the full amount of the debt recovered should be included with the gross sales in the quarter in which collection is made. The services of an agency or an attorney are services purchased by a retailer and nothing more.

The amount collected by an agency or attorney is made in behalf of the retailer so that the actual recovery made by the retailer is 100% of the amount paid to the collection agency or attorney. The amount retained by the collector is merely a payment for services rendered.

Applies to sales tax only.

Rule No. 32. Cash discounts, penalties and carrying charges. The selling price of an article of tangible personal property does not include the amount of bona fide cash discount taken by the purchaser. Conversely, the selling price of an article includes the carrying charge added when sales are made on an installment or deferred payment plan, as well as any amount added to the agreed selling price on account of failure of the buyer to make payment at the time specified in the agreement between the parties (amounts usually termed "penalties") are a part of the selling price, except where finance charges or interest are billed separate and apart from the purchase price.

Cash discounts are not allowable when given on the sale of tangible personal property which is not taxable under the provision of either the sales or use tax.

Applies to sales tax only.

Rule No. 33. Defective merchandise. If merchandise is sold to a customer who finds a defect in the goods and secures an allowance on the purchase price, the seller may deduct from gross receipts the amount allowed for defects.

No allowance shall be made for the credit on any merchandise which is exempt from the retail sales or use tax. No allowance shall be made for goods sold for resale and returned. No allowance shall be made for return of defective merchandise where the amount of the sale has not been reported in the taxpayer's gross sale and sales tax computed thereon.

Applies to sales tax only.

Rule No. 33.1. Returned merchandise. When merchandise which has been sold by a taxpayer is returned by the customer who secures an allowance or a return of the purchase price, the seller may deduct the amount allowed as credit or refund provided that the merchandise is taxable merchandise and that the tax thereon has been either charged or paid.

No allowance shall be made for the return of any merchandise which is exempt from the retail sales or use tax. No allowance shall be made for goods sold for resale and returned. No allowance shall be made for return of merchandise where the amount of the sale has not been reported in the taxpayer's gross sales or sales tax previously paid thereon.

Section 422.42.

Applies to sales tax only.

Rule No. 34. Goods damaged in transit. If the title of goods shipped by a retailer has passed to the consumer and thereafter the goods are damaged in the course of transit to the consumer, the

retailer will be liable for the tax upon the full selling price of the goods as the sale will have been completed. If the title to the goods did not pass to the consumer, the sale to the consumer is not completed and there will be no tax on the retailer for the amount agreed to be paid by the consumer.

If the goods are destroyed, the tax will not apply to the damages paid the retailer for their destruction. If the goods are not destroyed and if upon the payment of damages the carrier acquires title to the goods in their damaged condition, the tax will apply to that portion of the damages paid which represents the fair retail value of the goods in their damaged condition at the time the carrier obtained title thereto unless they are purchased by the carrier for the purpose of resale.

Amounts paid as damages to owners who are not in business are not subject to the tax.

Applies to sales tax only.

Rule No. 35. Consignment sales. Where retailers receive articles of tangible personal property on consignment from others and the consigned merchandise is sold in the ordinary course of business along with other merchandise owned by the retailer, such retailers or consignees are held to be making sales at retail. In such cases, the returns shall be filed and the tax remitted to the state by the consignees, along with their remittances and returns of gross receipts from the sale of other merchandise.

Where a person operates a place of business for the purpose of selling property for others, such person is deemed to be a retailer and shall procure a retail sales tax permit for each place so operated and shall be liable for the retail sales tax, the same as if the property sold had belonged to him.

Applies to sales tax only.

Rule No. 36. Leased departments. Where a person who holds a retail sales tax permit and is engaged in the sale of tangible personal property at retail in Iowa leases a part or parts of the premises where his retail business is conducted to other persons who are independently engaged on the leased premises in selling tangible personal property at retail in Iowa, the receipts from which are subject to the retail sales tax, the lessor shall immediately notify the commission as to the name and home office address of the lessee, the type of merchandise the lessee is engaged in selling, and the date when the lessee began making such sales at retail in Iowa on said leased premises.

The lessor shall furnish such information on Form ST-200 which will be provided by the commission upon request and indicate on such form whether the lessee has secured a retail sales tax permit and will account directly to the commission for the sales tax due, or whether the lessor will incorporate in his sales tax return the receipts from the sales at retail of the lessee subject to the law.

If the lessor fails to notify the commission that a department has been leased and to furnish information as to the lessee's address, starting date, and type of business, the lessor shall be held responsible for the sales tax due as a result of the sales at retail made by the lessee subject to the sales tax law, unless the lessee shall have properly remitted the tax due.

The lessor who has leased a department or departments shall show on the reverse side of his, the lessor's, retail sales tax return ST-50, the names and addresses of all lessees operating a leased department and after the name of each lessee shall show the amount of net taxable sales made by said lessee and which net taxable sales are included in the lessor's return, in the instance where the lessor is accounting for the lessee's sales; or the sales tax permit number of the lessee, where the lessee is reporting his tax directly to the commission.

The lessor shall notify the commission immediately when lessee has terminated his selling activities.

Hereinafter set out is Form ST-200, a copy of which will be furnished by the commission upon request for the lessor's use in reporting the leased departments. A separate report should be made for each lessee.

Form ST-200.

LESSOR'S NOTICE OF LEASING DEPARTMENT
TO THE: IOWA STATE TAX COMMISSION
RETAIL SALES TAX DEPARTMENT

.....
(Name and Business Address of Lessor)

hereby notifies you that it is operating a place of business at the above address and is there engaged in selling tangible personal property at retail in Iowa, for which it holds retail sales tax permit No. .....

That on the.....day of....., 19....., it leased a space or a department in said place of business to the lessee hereinafter described, for the lessee's use in selling tangible personal property at retail in Iowa.

.....
(Name of Lessee)

.....
(Address of Lessee's Principal Place of Business—Street—City—State)

.....
(Type of Tangible Personal Property which Lessee is selling at Retail)

.....
(Date Lessee began Selling at Retail from Leased Premises, day, month, year)

Will lessor report and remit to the Retail Sales Tax Department under its (the lessor's) permit No. ..... the retail sales tax on sales at retail made by lessee from the above leased location? .....
(Answer "Yes" or "No")

Will lessee report and remit directly to the Sales Tax Department the retail sales tax on sales made at retail by the lessee from the above leased location? .....
(Answer "Yes" or "No")

Does the lessee now hold a retail sales tax permit for the above leased location? .....
(Answer "Yes" or "No")

If the answer is "Yes" what is the number of the permit so held? .....

.....
(Name of Lessor)

By.....
(Date)

NOTE: The sales tax permit number appears above the taxpayer's name on the sales tax permit.

Rule No. 37. Federal excise taxes. After the passage of the Revenue Act of 1941, the commission ruled that federal manufacturers' excise tax imposed by that act may not be deducted from the selling price of tangible personal property as a base for computing the Iowa retail sales tax or use

tax, except sales made directly to the user or consumer by the manufacturer.

The commission further held that the retailers' excise tax is not imposed until the sale is actually made. Therefore, the retailers' excise tax is not part of the selling price of the tangible personal property and is not included in the base on which the retail sales or use tax is computed.

In all cases where the retailers' excise tax is billed or charged as a separate item, or in any event, where it has been definitely shown by the retailers that the retailers' federal excise tax was included in the price for which the article was sold, deductions from gross sales can be made in an amount equal to the tax paid by the retailer to the federal government.

Federal manufacturers' excise taxes are to be included in the gross sales on which tax is computed, unless, the manufacturer acts as retailer and sells directly to the consumer, in which case, the tax may be deducted in computing gross sales. The manufacturers' federal excise tax is considered as part of the wholesale price and is not to be deducted by the retailer when making a sale at retail.

Rule No. 37.1. Federal manufacturers' excise taxes. This commission has consistently held that federal manufacturers' excise taxes levied by prior revenue acts constituted a part of the purchase price of articles subject to the tax when sold to retailers and was, therefore, a part of the tax base for the purpose of computing Iowa sales tax. This rule has not been changed.

EXAMPLE 1: Sale by Manufacturer Direct to Consumer:

The "X" Adding Machine Company, an Iowa manufacturer, sold to "Y," an Iowa consumer, an adding machine which it had manufactured. The "X" Adding Machine Company invoiced the adding machine to "Y" as follows:

X Adding Machine	$150.00
Federal Tax	15.00
	$165.00

The Iowa sales tax is $3.00, 2% of $150.00.

EXAMPLE 2: Sale by Retailer:

The "A" Vacuum Cleaner Company sold for resale an electric vacuum sweeper which it had manufactured to the "B" Electric Appliance Company, an Iowa Company, and the invoice read as follows:

Model 1040 Sweeper	$40.00
Federal Tax	4.00
	$44.00

The "B" Electric Appliance Company sold the vacuum sweeper to "C," an Iowa consumer, and invoiced it as follows:

Model 1040 Sweeper	$64.00

The Iowa sales tax is $1.28, 2% of $64.00 and this would be so, had the invoice read:

Model 1040 Sweeper	$60.00
Federal Tax	4.00
	$64.00

Rule No. 37.2. Federal retailers' excise taxes. The federal government imposes on jewelry, furs, toilet preparations and luggage sold at retail, a tax equivalent to 20 per cent of the price for which it is to be sold.

The Internal Revenue Code provides that the excise tax imposed shall be paid by the seller to the collector of internal revenue in whose district the seller has his principal place of business; however, section 320.7 of Regulations 51 (1941 edition) issued by the commissioner of internal revenue and covering chapter 19 of the Internal Revenue Code, reads in part as follows:

"(a.) The tax imposed by chapter 19 of the Internal Revenue Code on the retailer's sale of an article is by statute not a part of the taxable price of the article. Where the federal tax is billed as a separate item, the amount thereof should be excluded in determining the sale price upon which retail sales tax is to be computed. Where the federal tax is not billed as a separate item it will be presumed that the amount of the tax is included in the price charged for the article, and such amount will be excluded by an appropriate computation in determining the taxable sale price.

"Thus, where an article is sold for $100 and an additional sum of $20 is billed as tax, it is clear that $100 is the taxable sale price and $20 the amount of tax due thereon at the prescribed rate of 20 per cent. Where the article is sold for $100 with no separate billing or indication of the amount of the tax, it will be presumed that the tax is included in the $100, and the tax computed accordingly on the basis of a sales price exclusive of the tax. Since the rate of tax is 20 percent, the billed price of $100 represents the taxable sale price (100 percent) plus the tax due thereon (20 percent) or 120 percent. Since 20 percent is 1/6 of 120 percent, the tax may be computed on the basis of a sales price exclusive of the tax by deducting 1/6 of the billed price . . ."

The commission holds that the above quoted regulation clearly places the tax *directly upon the purchaser* and not upon the retail vendor. It, therefore, follows that the federal retailers' excise tax imposed on the sale of jewelry, furs and toilet preparations is to be excluded from the retail sale price for the purpose of computing the Iowa sales tax, and this is so whether or not the retailer separately itemizes the federal tax.

EXAMPLE 3:

The "H" Jewelry Company, an Iowa retail vendor, sells to "J," an Iowa consumer, a watch for $100 plus the 20 percent federal tax. The vendor bills the watch to the customer as follows:

One Watch	$100.00
20% Federal Tax	20.00
	$120.00

The Iowa sales tax on the transaction is $2.00, 2% of $100.00. If the "H" Jewelry Company had sold the watch under the same terms and billed its customer as shown below:

One Watch	$120.00

then the Iowa sales tax due would still be $2.00, being 2% of $100.00 (5/6 of $120.00), the retail price of the watch, exclusive of the 20 percent federal tax.

Rule No. 37.3. Federal admission tax. Since the 1941 memorandum, the federal tax on admission has been changed. One cent for each five cents or major fraction thereof, instead of the rate indicated in the former bulletin.

Furthermore, certain admission charges previously exempted from federal admission taxes are denied exemption by the Revenue Act of 1941. Such exemption has previously applied to charges for admission when all the proceeds from all such charges inured to the benefit of charitable, religious or educational organizations or to agricultural fairs. Although the amendment to the federal admission tax law provides for the collection of the federal admission tax on all amounts *charged for admissions*, unless specifically exempted, the method of computing the Iowa admissions tax as outlined in rule No. 20, is unaltered, except that the federal excise tax shall not be considered a part of the admission on which the Iowa sales tax is computed.

Rule No. 37.4. Federal excise tax on electric light bulbs. The federal tax on electric light bulbs is a manufacturers' tax and not a retailers' tax, therefore, the retail sales tax must be computed on the full selling price of the electric light bulbs including the so-called excise tax added to the selling price by the retailer.

O.P.A. has authorized an increase in the selling price of light bulbs, but requires the retailer to list such increase as federal excise tax, notwithstanding the fact that such increase is designated as federal excise tax, this commission holds that there has been an increase in the selling price as far as the application of the retail sales and use tax is concerned and requires that the retail sales shall be computed on the full selling price including that part added and designated as federal excise tax.

Rule No. 37.5. Federal excise tax on auto parts. The federal excise tax on automobile parts is a manufacturers' tax, therefore, the tax must be computed on the full selling price including the so-called tax, for the same reason as set forth in rule No. 37.4.

Rule No. 37.6. Federal tonnage tax. The federal tonnage tax, being a tax similar to the federal retailer's excise tax, does not become a part of the selling price of tangible personal property sold at retail and is, therefore, excluded from the gross receipts on which retail sales tax is computed. This rule applies only to tax on delivery after a retail sale shall have been made. Tax on transportation prior to a retail sale becomes part of the cost of the goods and is not exempt from the gross receipts upon which retail sales tax is computed.

Applies to sales tax only.

Rule No. 38. Sale of new and used motor vehicles by dealers. Section 423.8 exempts from the sales tax law, the receipts derived from the sale of new motor vehicles and trailers at retail in Iowa. The use in Iowa of such new motor vehicles and trailers is expressly taxed under the provisions of the use tax law, the tax being imposed upon the purchaser who pays same to the county treasurer or to the state motor vehicle department at the time of registering said vehicle. See rule No. 199.

However, the receipts of persons engaged in selling used motor vehicles or trailers, derived from such sales at retail in Iowa, are subject to the provisions of the Iowa retail sales tax law.

Every person engaged in the business of selling new and used automobiles is required to hold a motor vehicle license in addition to sales tax permit.

However, the receipts of persons engaged in selling used motor vehicles or used trailers at retail in Iowa are subject to sales tax in their entirety and the element of profit and loss on transactions in this category does not alter the aforementioned tax application. The same applies on other items of tangible personal property besides those specific items mentioned herein.

Rule No. 39. Dealers selling new trailers, including house trailers, farm trailers and other trailers. Dealers engaged in the business of selling new trailers, including new house trailers, new farm trailers, and other new trailers are exempt from sales tax on their receipts from such sales under the provisions of section 423.8 Code of Iowa, 1950, but are required by the commission to report the amount of such sales in item 1 of their retail sales tax return to the commission and take a deduction for an equal amount under item 2 (f).

However, the term "trailer" is defined in the use tax law under subsection 9 of section 423.1 to mean "every trailer, as is now or may be hereafter so defined by the motor vehicle law of the state, which is required to be registered under such motor vehicle law."

Under certain circumstances house trailers, farm trailers and other similar type trailers are purchased new for use other than highway purposes which require registration as "trailers" within the provisions of the motor vehicle law. In such cases where such trailers are sold which are not registered, they are not *new trailers* within the meaning of the use tax law and therefore the dealer's receipts from the sale of same are not exempted from the retail sales tax by section 423.8 Code of Iowa, 1950.

It shall be the duty of the dealers selling new farm trailers, new house trailers and other similar new trailers to determine at the time of the sale whether the purchaser is to register the unit as a "trailer" under the motor vehicle law of the state or if the purchaser is to use the unit for nonhighway purposes which do not require registration.

If the purchaser is to use the unit for purposes not requiring registration under the motor vehicle law of the state, the dealer's receipts therefrom will be subject to retail sales tax and the dealer will be required to remit the sales tax directly to the commission with the regular sales tax return.

If the purchaser is to register the new unit as a "trailer" under the motor vehicle law of the state, the dealer shall secure from the purchaser the serial number of the use tax receipt issued by the county treasurer or motor vehicle department to the purchaser for the use tax collected at the time of registration.

This use tax receipt serial number shall be retained by the dealer as a part of his records and sales tax exemption will not be recognized unless this evidence of registration is maintained.

Any changes or modifications expressed herein from previous rulings of the commission on this subject, shall be effective on and after January 1, 1951.

Applies to sales tax only.

Rule No. 40. Sales of trade-ins—trade-in allowance deductions. A.1. The general rule is that the gross

receipts from the sale of tangible personal property at retail in Iowa is subject to a two percent tax, unless expressly and specifically excluded or exempted in the law itself. It is immaterial whether the gross receipts were derived from the sale at retail of new or used tangible personal property, and further, it is immaterial whether or not purchaser pays the retailer for the merchandise in cash, credit or uses other tangible personal property in part or in whole consideration for the payment of the purchase price, inasmuch as "Gross Receipt" is defined in the law as meaning the total amount for which property is sold, valued in money whether received in money or otherwise.

2. One exception from the general rule stated in the preceding paragraph is due to the provisions of the retail sales tax law found under subsection 5 of section 422.45, Code of Iowa, 1950, which reads in part as follows:

"*Exemptions:* There are hereby specifically exempted from the provisions of this division and from the computation of the amount of tax imposed by it, the following:

5. That part of the gross receipts from sales of tangible personal property accepted as part consideration in the sale in Iowa of other [tangible personal] property which is not in excess of the original trade-in valuation, provided the seller keeps an accurate record of the identity of such tangible personal property so as to show the name and address of the person from whom acquired and to whom sold and the exact trade-in and sale price.

A retailer who collects sales tax on the selling price of traded-in tangible personal property in excess of the tax due from the purchaser shall be deemed to have thereby waived the right to claim the exemption provided for in this subsection and the tax so collected shall be due to the state of Iowa and remitted to the state Tax Commission, as provided by this chapter, and be credited to the state road tax fund."

B.1. An article of tangible personal property acquires a trade-in status under the provisions of the retail sales tax law, subsection 5 of section 422.45, only when it is acquired by the retailer as part consideration, full consideration or greater, concerning the sale at retail in Iowa of other tangible personal property and further provided the retailer keeps the necessary records required herein.

2. Property acquired as consideration from the sale of other property at wholesale or for resale, or any other sale except at *retail in Iowa,* does not acquire a trade-in status.

3. Where property is sold in interstate commerce subject to use tax and other property is taken in as payment, the latter does not acquire a trade-in status, because the sale was not at retail in Iowa, and further because no provision exists in the use tax law relative to trade-ins or their exemption.

4. The trade-in status remains only with the original retailer and is lost in the hands of a subsequent owner or dealer, except where the entire business is sold in "Bulk," including all records, accounts and merchandise.

C.1. Where tangible personal property, which has acquired a trade-in status under the provisions of the law and the rules of the commission, is sold at retail in Iowa the gross receipts therefrom are exempted in an amount not to exceed the trade-in allowance, provided proper accounting is made and kept of tangible personal property in the form of parts, repairs or accessories added to the trade-in by the seller prior to its sale by said seller.

2. The retailer when preparing his retail sales return shall indicate and reflect under "item 1" the total selling price of trade-ins sold during the quarterly period covered by the return. The proper trade-in allowance deduction, with respect to the sale of such trade-ins as are reported under "item 1," should be shown under "item 2(g)" of the sales tax return and the amount of such deduction to be determined in the manner set forth in part "E" of this rule.

D.1. The gross receipts from the sale of traded-in property in excess of the trade-in allowance is subject to the two per cent sales tax and the retailer shall pass the amount of the tax due on to the consumer customer.

2. The amount of tax to be collected by the retailer from his customer shall be determined by the retailer at the time of such sales transaction where traded-in tangible personal property is sold and an entry shall be made by the retailer in his records concerning each individual transaction.

3. The trade-in records shall reflect:

1. The identity of the trade-in;

2. The name and address of the person from whom same was acquired;

3. The identity of the property sold when the trade-in was acquired;

4. The amount in dollars of trade-in allowance by dealer;

5. The cost price to the dealer in dollars of any tangible personal property, in the form of repairs, parts or accessories added by the dealer to the trade-in before its sale by the dealer;

6. Name and address of person to whom trade-in was sold;

7. The amount of gross receipts by the dealer from the sale of the trade-in;

8. The amount of sales tax charged the customer by the dealer concerning the sale of the trade-in;

9. The amount of trade-in allowance deduction, which the dealer is entitled to take, if any, concerning each sales transaction, as determined from the application of part "E" of this rule.

E.1. Where a trade-in, on which *no parts have been added,* is sold at retail for an amount *less* than the trade-in allowance, the dealer would owe no tax and would therefore not be entitled to charge any tax to this customer. The dealer's trade-in allowance deduction in this case would be an amount equal to the selling price of the trade-in.

2. Where a trade-in, on which *no parts have been added,* is sold at retail for an amount *greater* than the trade-in allowance, the dealer would owe a tax of two per cent of the amount in excess of the trade-in allowance, which amount of tax he would be entitled to pass on to the consumer customer. The dealer's trade-in allowance deduction in this case would be the actual trade-in allowance.

3. Where a trade-in, on which *parts have been added,* is sold at retail for an amount less than the trade-in allowance, the dealer would owe two per cent tax on his purchase price of parts so added, and this amount of tax he would be entitled to charge his consumer customer. The dealer's trade-in allowance deduction in this case would be an amount equal to

the selling price of the trade-in less the cost of the parts added.

4. Where a trade-in, on which parts have been added, is sold at retail for an amount which exceeds the trade-in allowance to the extent of the cost of or greater of the parts added, the dealer would owe two per cent tax on the amount in excess of the trade-in allowance, which tax he would be entitled to pass on to his consumer customer. The dealer's trade-in allowance deduction in this case would be the actual trade-in allowance.

5. Where a trade-in, on which parts have been added, is sold at retail for an amount which exceeds the trade-in allowance but not to the extent of the cost of the parts added, the dealer would owe two per cent tax on his purchase price of the parts added, which amount of tax he would be entitled to pass on to his consumer customer. The dealer's trade-in allowance deduction in this case would be the actual trade-in allowance less the amount by which the excess selling price fails to equal the cost of the parts added.

6. Where a trade-in is sold at retail and the retailer collects tax from the purchaser *in excess of the tax due,* the total tax collected shall be due the state. In such cases the dealer's trade-in allowance, if any, to which he might have been otherwise entitled but for the excessive tax collection, shall be reduced by an amount equal to the amount on which excessive tax was collected from this customer. If tax is collected by the dealer on the full selling price of the trade-in, then the full tax shall be remitted to the state and of course the dealer would not be entitled to any trade-in allowance deduction on such transaction.

7. Where property is taken in by a retailer as consideration for the sale of other merchandise, which trade-in property has a greater value than the merchandise sold, the actual trade-in allowance shall be for the purpose of this rule, an amount equal to the selling price of the merchandise sold.

F.1. Where a trade-in has been sold at retail and is repossessed, the dealer who sold and repossessed may take credit on his sales tax return for the quarter during which the item is repossessed, in an amount equal to any excess sales price on which he has previously reported and remitted the sales tax to the state, provided he has not collected from his customer the selling price in excess of the trade-in allowance, prior to the repossession. On the next sale the trade-in allowance will be the actual trade-in allowance less the amount of selling price collected by the dealer on the previous sale.

2. If the dealer has remitted no sales tax to the state on a trade-in sale, then upon repossession the dealer would be entitled to no repossession credit. However, when sold again the trade-in allowance would be the actual trade-in allowance less the amount of sale price collected on the previous sale.

G.1. Unless the records required herein are kept and maintained, no trade-in allowance deductions will be recognized by the commission.

2. Any changes or modifications reflected herein from previous rulings of the commission shall be effective as of January 1, 1951.

Rule No. 41. Freight, delivery and other transportation charges. Where a seller supplies tangible personal property from stock, the transportation charges for shipment or delivery from the seller to the consumer or user, shall become part of the purchase price on which sales tax is computed, except and unless such delivery or transportation charges are billed separately.

Where a retailer furnishes transportation in his own vehicle the charge for transportation shall be deducted from the gross receipts on which sales tax is computed, provided the transportation is charged separately and the price charged for merchandise at retailer's place of business, exclusive of transportation, is the same price charged a buyer furnishing his own transportation. The transportation charge shall be separated both in the retailer's books and on the invoice to the consumer.

Where the goods, wares or merchandise sold are quoted by the seller at a delivered price, no cost of transportation shall be deducted from the gross receipts on which retail sales tax is computed regardless of the manner in which transportation is made and notwithstanding the fact that the purchaser pays the cost of transportation and receives credit therefor.

Charges for transporting tangible personal property from factory, mine, or other source of supply to the seller's place of business are not exempt from tax when sold for retail, notwithstanding the fact that such transportation charges from source of supply may be billed separately by the retailer.

Where the seller does not supply tangible personal property from stock, but orders same shipped from the source of supply for and to a specific consumer or user, transportation charge from source of supply to the consumer or user becomes a part of the purchase price upon which the tax is computed, when the seller quotes and bills at a delivered price, notwithstanding the fact that transportation charges may be paid by the consumer or user and subsequently deducted from the amount of the seller's invoice when remitting in payment of same.

Where tangible personal property is sold at a price f. o. b. the source of supply, transportation charges do not become a part of the purchase price, providing such charges are paid by the consumer or user, or are paid by the seller and are billed separately from the charge for the tangible personal property.

Section 422.45

Rule No. 42. Installation charge where tangible personal property is sold at retail. In general the gross receipts derived from the furnishing of services rendered apart from the sale of tangible personal property are not subject to the retail sales tax.

Where the sale of tangible personal property involves a charge for the installation of the property sold, in instances where the property remains personal after installation, the sales tax shall be measured by two per cent of the entire receipts from the sale, including the installation, unless the installation charge is set out separately and apart to the purchaser from the charge made for the personal property installed.

The value of labor or services used in connection with the fabrication of tangible personal property is never to be excluded from the receipts on which the tax is computed, where the tangible personal property fabricated is sold at retail.

Rule No. 43. Wholesalers and jobbers selling at retail. Sales made by a wholesaler or jobber to a purchaser for use or consumption by himself or in his business, and not for resale, are subject to the sales tax even though made at wholesale prices or in wholesale quantities. Such wholesalers or jobbers must keep accurate records of sales and pay the retail sales tax on sales for use or consumption.

Sales made to employees or through employees to consumers are subject to the sales tax.

Retail merchants often purchase from wholesale houses items for personal use. Any such retail merchant must include in his gross receipts the value of such items and pay the sales tax thereon unless such tax is paid by him to the seller who has or will pay the tax.

Where wholesalers' principal business is selling tangible personal property for resale, he may keep a separate account of sales made at retail to consumers. In that case, the gross receipts reported on the retail sales tax return shall include the gross receipts from sales at retail only.

Rule No. 44. Materials and supplies sold to retail stores. Receipts from the sales of materials and supplies to retail stores for their use and not for resale are subject to the sales tax. The retail store is the final buyer and ultimate consumer of such items as fuel, cash registers, adding machines, typewriters, stationery, display fixtures, and numerous other commodities which are not sold by the store to its customers.

Applies to sales tax only.

Rule No. 45. Trustees, receivers, executors and administrators. Where trustees, receivers, executors or administrators, by virtue of their appointment, continue to operate, manage or control a business involving the selling of tangible property or engage in liquidating the assets of a business by means of sales made in the usual course of trade, they must hold retail sales tax permits and collect and remit the sales tax. Such officers are liable to collect and pay either sales or use tax notwithstanding the fact that they may have been appointed by a state or federal court.

A retail sales tax permit of a ward, decedent, cestui que trust, bankrupt, assignor or a debtor for whom a receiver has been appointed which is valid at the time fiduciary relation is created shall continue to be a valid permit for the fiduciary to continue the business for a reasonable time or for closing out the business for the purpose of settling an estate or terminating or liquidating a trust.

Applies to sales tax only.

Rule No. 46. Mortgages and trustees. The receipts from a sale of tangible personal property at public auction pursuant to the provisions of a chattel mortgage are not taxable if (1) the sale is made by virtue of a court decree of foreclosure by an officer appointed by the court for that purpose or (2) if the property is bid in by the mortgagee.

The tax applies to receipts from other foreclosure sales where goods and chattels are sold at retail.

Rule No. 47. Sales by or to the United States government. Sales of tangible personal property made directly by or to the United States government or to certain of its agencies or departments are not subject to the sales tax. Sales to the Civilian Conservation Camps, a United States Post Office, a Veterans' Hospital, or to any other agency, instrumentality or department under federal control are not subject to the tax.

Sales of food stuffs and meals by a cafeteria or a restaurant operated by a United States Post Office, whether made to federal employees or to others, are not subject to the tax.

Sales at retail made directly to patients, inmates or employees of an institution or department of the United States government are taxable sales since not made directly to the government. However, sales similarly made by post exchanges and other establishments organized and controlled by federal authority are not subject to the tax.

AGENCIES AND ACTIVITIES IN FEDERAL AREAS WHICH ARE DEEMED FEDERAL INSTRUMENTALITIES

Post funds
Post exchanges
Company funds
Officers club funds
Athletic activities funds
Public relations officers funds
Provost marshal activities funds
War department theater activities funds
Recreation center board activities funds
Noncommissioned officers' club activities funds.

Rule No. 48. Sales to the United States government or to the state of Iowa. Sales to the United States government or to the state of Iowa, or to federal bureaus, departments or instrumentalities thereof, are not taxable, provided such sales are ordered on prescribed government forms of purchase order, and are paid for directly to the seller by warrant on government funds.

Applies to sales tax only.

Rule No. 48.1. Sales by the government of the United States. Sales made by the government of the United States are exempt from the retail sales tax.

Rule No. 49. Sales to counties, cities, towns and school districts not exempt. The gross receipts from the sale of tangible personal property to any tax certifying or tax levying body of Iowa or governmental subdivision thereof are not exempt from retail sales tax by the provisions of the law.

Retailers making sales of tangible personal property to such groups are required to bill and collect the sales tax due. The sales tax should be set out as a separate item on the billing to such customers and the number of the retail sales tax permit held by the retailer indicated as a separate item.

While these groups are not exempt from retail sales tax, under the provisions of section 422.47, Code of Iowa 1950, such groups are eligible for a refund of the retail sales tax paid, concerning purchases made on and after July 1, 1947, provided, the refund claims were filed with the commission in the proper manner. These groups when filing their claim for refund of retail sales tax should employ form ST-160 and same should be filed within 30 days following the close of the quarterly period during which the tax payment was made. A part of the information necessary for these groups to show on

the refund claim is the retail sales tax permit number of the retailer to whom the retail sales tax was paid. Thus it becomes important that the retail sales tax permit number be indicated on the billing.

Tax certifying or tax levying bodies of Iowa or branches thereof also are not exempt from the payment of use tax when tangible personal property is purchased outside the state and comes within the scope of the use tax law. However, the commission has relieved vendors registered for the collection of Iowa use tax from the responsibility of billing and collecting any use tax due when selling to such tax certifying or tax levying bodies of Iowa. These groups are to report all use tax due directly to the commission and then file the appropriate claims for refund.

Thus again it becomes important that when the billing is for retail sales tax that the retail sales tax permit number be indicated in order to assure the tax certifying customer that the tax billed is truly sales tax and not use tax. This the commission feels will help remove any possible misunderstanding in distinguishing sales tax from use tax.

The tax certifying body when making claim for refund of use tax should use form UT-586. Use tax refund may be claimed on all use tax paid by the tax certifying body directly to the commission, plus the amount of use tax paid on new motor vehicles and new trailers by the tax certifying body directly to the Motor Vehicle Registration Division, Department of Public Safety, State Office Building, Des Moines, who collects the use tax before issuing official registration plates.

Section 422.47

Rule No. 49.1. Water, gas, heat and telephone service sold for public purposes. The words "goods, wares and merchandise" as used in the sales and use tax refund Acts are to be interpreted as having such a broad and general meaning as to cover sales of water, gas, heat and telephone services when such items are purchased by any tax certifying or tax levying body of Iowa or any governmental subdivision thereof and used for public purposes.

See opinion of attorney general of September 24, 1947.

For refunds to individual taxpayers see rule 137.

Rule No. 49.2. The purchase of parking meters by tax certifying or tax levying bodies. The purchase of parking meters by a tax certifying or tax levying body is taxable and a municipality is entitled to refund of tax paid on such purchases for the reason that parking meters are not deemed to be utilities within the meaning of the law.

For refunds to individual taxpayers see rule 137.

Rule No. 49.3. Tax on purchases from athletic fund —refund of tax. The tax on purchases from the athletic fund on which a tax has been paid may be refunded as being a purchase by an agency of a tax certifying and tax levying body.

Rule No. 50. Sales to certain corporations organized under federal statutes. Sales of tangible personal property or taxable services to the following corporations are sales for final use or consumption to which the sales tax applies: federal savings and loan associations, national banks, federal savings and trust companies, and other organizations of like character.

Rule No. 50.1. Sales to certain federal corporations. As a result of the decision of the United States Supreme Court in Federal Land Bank of St. Paul v. Bismarck Lumber Company, 314 U. S. 95, 62 S. Ct. 1, this commission holds that the following federal corporations are immune from the imposition of retail sales tax and consumers use tax in connection with their purchases.

1. Federal Land Banks
2. Federal Deposit Insurance Corporation
3. Home Owners' Loan Corporation
4. Commodity Credit Corporation
5. Federal Farm Mortgage Corporation
6. Federal Home Loan Banks
7. Reconstruction Finance Corporation
8. Defense Plant Corporation
9. Defense Supplies Corporation
10. Metals Reserve Company
11. Rubber Reserve Company
12. Reconstruction Finance Corporation Mortgage Company
13. Federal National Mortgage Association
14. Disaster Loan Corporation

The federal statutes creating the above corporations contain provisions substantially identical with section 26 of the federal farm loan act which the court construed as barring the imposition of state and local retail sales taxes.

This rule applies only to the imposition of the tax upon the federal agencies as the ultimate consumers and does not limit the authority of this commission to require the agencies to collect the retail sales tax or consumers use tax upon sales made by them.

Applies to sales tax only.

Rule No. 51. Relief agencies. Relief agencies, except those operated directly by the state of Iowa, are not exempt from retail sales tax, however, the law does provide that a relief agency may apply to the commission for refund for the amount of sales tax paid by it upon purchase of goods, wares or merchandise used for free distribution to the poor and needy.

In order that refund of sales tax paid on purchases used in free distribution to the poor and needy may be considered, the following requirements must be complied with:

1. Application shall be filled in with pen and ink or typewritten on form ST-52 supplied by the commission.

2. Name of agency, and the quarterly period for which refund is claimed must be shown on the face of all applications.

3. Applications shall be signed, notarized, and filed with the commission in duplicate.

4. Applications shall include only payments made during one quarterly period, and shall be filed within forty-five (45) days after the end of that quarterly period.

5. Applications shall include only payment made for goods, wares or merchandise used for free distribution to the poor and needy.

6. In the "Warrant or Voucher Number" column, applicant shall show the number of warrant or voucher that was tendered to the merchant in payment of the purchases listed. The date on which the warrant or voucher was issued must be shown

above the listings of the warrants or vouchers issued on that date.

7. Name of the merchant or company from whom the merchandise was purchased shall be shown in the "Purchased From" column.

8. Merchant or company's sales tax permit number shall be shown in the column entitled "Permit Number," as well as the address of that merchant in column entitled "Address."

9. In the column provided for "Type of Purchase" applicant shall describe as clearly as possible the nature of the merchandise purchased. Applicants shall not use such indefinite terms as merchandise, supplies, hardware, repairs and the like, as such terms do not furnish sufficient information.

10. The amount of the warrant or voucher and the amount of tax paid shall be shown in the columns so provided. Each individual column must be totaled at the bottom of every page. The last page of the application must also show the grand totals.

11. The relief agency shall prove to the satisfaction of the commission that the person making the sales has included the amount thereof in the computation of his gross receipts and that such person has paid the tax levied by the retail sales tax Act on such sales to the relief agency.

12. Where purchases shall have been made for institutions such as county poor farms, orphanages and the like, the portion of the purchases consumed by the employees is not refundable, therefore, so that correct percentage figures may be determined, those institutions which file applications for refund of sales tax are required to submit with their applications one copy of form entitled "Charitable Institution Questionnaire". Such information must be furnished on this questionnaire to properly determine percentage basis for the refund.

There is no provision in the law for the refund of use tax paid by relief agencies.

Section 422.47

Rule No. 52. Containers—including packing cases, shipping cases, wrapping material, etc. Receipts from the sale of containers, labels, cartons, packing cases, wrapping paper, wrapping twine, bags, bottles, shipping cases, and similar articles and receptacles sold to manufacturers, producers, wholesalers, retailers, or jobbers, which are used by the groups last mentioned as containers which hold or encompass the tangible personal property which they are engaged in selling, either for resale or at retail, provided the charge made for the property sold includes the container and the title to the container passes to the purchaser with the merchandise sold, are not subject to the Iowa retail sales tax.

The receipts from the sale of containers as hereinbefore described are subject to the retail sales tax when such containers are sold to persons who use such containers in connection with the sale of tangible personal property where such person retains the title to the container. In many such cases the seller at retail of tangible personal property purchasing containers makes a deposit charge to insure the return of the container.

Receipts from the sale of containers as hereinbefore described, when made to persons who are solely engaged in rendering service, the receipts from which are not subject to the retail sales tax law, and where the containers are used in connection with the rendition of such services, are subject to the retail sales tax.

Sales of containers, cartons, packing cases, wrapping paper, bags, and similar articles and receptacles sold to other than manufacturers, producers, wholesalers, and jobbers, may be divided into two groups, as follows:

(a) Those which ordinarily are delivered with the merchandise sold to the final buyer or ultimate consumer where no separate charge is made therefor. This class includes such items as boxes, cartons, paper bags, wrapping paper and wrapping twine, in which purchases are delivered to customers. The sale of such containers is not taxable except in the case of such containers and supplies sold to one whose gross receipts are not taxable by reason of being service institutions, such as dry cleaners, laundries and similar service. Persons rendering service are the consumers of such items, and sales of them are taxable.

(b) Containers which are used for the purpose of delivering tangible personal property sold to customers, which are to be, or may be, returned to the seller of the tangible personal property. This class includes such containers as milk bottles, water bottles, carboys, drums, and many others, the title to which remains in the seller and which are ordinarily used by him in making other deliveries. He consumes or uses them in his business and the sale to him of such containers is taxable. Such tax liability is not avoided if a deposit is made by, or required of the customer, to secure the redelivery of the container.

Rule No. 52.1. Tangible personal property used to insure safe delivery of other tangible personal property intended to be sold ultimately at retail. Packing paper, lining paper (including paper used to line cars, boxes and crates), excelsior and blocks and like tangible personal property used to insure safe delivery of tangible personal property intended to be sold ultimately at retail, the title to which passes to the purchaser, is exempt from retail sales and use tax.

The gross receipts from the sale of like tangible personal property used in the performance of a service are taxable.

Rule No. 52.2. Labels, tags and nameplates. Labels, tags and nameplates when attached to tangible personal property subject to the retail sales tax shall be considered part of the container and all of the provisions of rule No. 52 shall apply thereto.

Rule No. 52.3. Paper plates, paper cups, paper dishes, paper napkins, paper and wooden spoons and forks, straws and butterchips. Where paper cups, plates, dishes, napkins, spoons, forks, straws, butterchips and wooden spoons and forks are sold with taxable tangible property and are expended by such use, then the sale of such property to retailers is considered a sale for resale and is not taxable under the retail sales or use tax laws.

Where the above mentioned articles are sold in connection with service or for free distribution by retailers, separate and apart from a retail sale, then said articles will be deemed to be a retail sale and are taxable.

Applies to sales tax only.

Rule No. 53. Tangible personal property purchased for resale but incidentally consumed by the purchaser. Retailers engaged in the business of selling tangible personal property who take merchandise from stock for personal use, consumption or gift, must report and pay sales tax on such merchandise. Such retailers may consider all their wholesale purchases as being made for resale purposes, and shall be liable for the tax on such items as they themselves consume or give away. Such retailers must enter on their books or sales the amount of the cost of all such property that they have removed from stock for personal consumption or gifts, and must pay the tax measured by two per cent of the amount of the cost to them. Articles taken from stock should be reported on the regular retail sales tax return at Item 1 (a).

Applies to sales tax only.

Rule No. 54. Sales by employers to employees—employees' meals. Where an employer sells tangible personal property to employees for use or consumption, or uses merchandise for himself, family or gifts, receipts from such sales must be included in the gross receipts of such employer.

Likewise, where an employer operates a restaurant or cafeteria at which meals are sold to employees, himself, family or gifts to other persons, a tax must be paid upon the gross receipts from such sales.

Where an accurate record of meals consumed by employees, or the taxpayer and his family is not kept, the rate of $5.00 per week, per person, shall be included in the gross receipts and sales tax computed thereon.

Rule No. 55. Sales in interstate commerce—goods shipped from this state. When tangible personal property is sold within the state and the seller is obligated to deliver it to a point outside the state or to deliver it to a carrier or to the mails for transportation to a point without the state, the retail sales tax does not apply, provided the property is not returned to a point within this state. The most acceptable proof of transportation outside the state will be:

(a) A waybill or bill of lading made out to the seller's order calling for delivery; or

(b) An insurance or registry receipt issued by the United States Postal Department, or a Post Office Department's receipt; or

(c) A trip sheet signed by the seller's delivery agent and showing the signature and address of the person outside the state who received the delivered goods.

However, where tangible personal property is sold and delivered in this state to the buyer or his agent other than a common carrier, the sales tax applies, notwithstanding the fact that the buyer may subsequently transport the property out of the state.

GOODS COMING INTO THIS STATE

When tangible personal property is purchased in interstate commerce for use or consumption in this state, where delivery is made in this state, and the seller is engaged in the business of selling such tangible personal property in this state for use or consumption, such sale is subject to the retail sales tax, regardless of the fact that the purchaser's order may specify that the goods are to be manufactured or procured outside this state and shipped directly from the point of origin to the purchaser. The seller is required to report all such transactions and to collect and remit to this state retail sales tax on all such sales.

If the above conditions are met, it is immaterial (1) that the contract of sale is closed by acceptance outside the state or (2) that the contract is made before the property is brought into the state.

Delivery is held to have taken place in this state (1) when physical possession of the tangible personal property is actually transferred to the buyer within this state, or (2) when the tangible personal property is placed in the mails or on board a carrier at a point outside the state (f. o. b. or otherwise) and directed to the buyer in this state. See rule No. 180.

Rule No. 55.1. Sales not considered as interstate commerce. When the contract to sell takes place within the state of Iowa (offer and acceptance) and the seller delivers the goods from a point outside of Iowa directly to the buyer in Iowa, the sale is deemed to be an intrastate sale and the seller's receipts therefrom subject to the retail sales tax, if the sale is at retail and not otherwise exempted.

Adoption of this rule is not considered by the commission as a change in its holding as to such transactions, but merely as a clarification of rule No. 55.

Rule No. 55.2. Certificate of out of state delivery. Taxpayers making sales of tangible personal property delivered out of state may use the following certificate in lieu of trip sheets. Where the certificate is used it must be made out at the time of the sale and is especially designed for use when delivery is made by truck.

CERTIFICATE OF OUT OF STATE DELIVERY

Salescheck: The salescheck must show quantity, description of articles and price.

The undersigned hereby certifies that he delivered the merchandise described to the out of state address shown on the salescheck number set forth below:

SALESCHECK NUMBER .....
DATE OF DELIVERY.....
NAME OF TRUCK LINE.....
DRIVER'S SIGNATURE .....
ICC PERMIT NO. .....

I hereby certify that I received the merchandise described on the above salescheck.

Date ..... Signed.....

Rule No. 56. Premiums and gifts. Persons who give away or donate tangible personal property are deemed to be (for tax purposes) the final users or consumers of such property.

Therefore, the gross receipts from the sale of tangible personal property to such persons for such purposes are subject to the retail sales tax.

Where tangible personal property is purchased tax-free for the purpose of resale by a retailer and subsequently given away or donated by the retailer, the retailer shall include in his retail sales tax return under Item 1 (a) at his cost price the value of such property.

When a retailer selling tangible personal property at retail in Iowa, the receipts from which are subject to the tax, furnishes with said property a premium, it shall be considered that the premium

is sold together with the tangible personal property and that the receipts from the property cover the sale of the premium. In such instances the retailer is considered purchasing the premium for the purpose of resale. However, where the retailer is engaged in selling tangible personal property at retail, the receipts from which are not subject to the tax, but who furnishes a premium with the property sold, the retailer is considered as consuming or using the premium furnished.

Rule No. 56.1. Gift certificates. Where gift certificates are sold by persons engaged exclusively in selling taxable tangible personal property, services or amusements the tax shall be added at the time the gift certificate is sold. No tax will then be added at that time of the actual purchase of the merchandise, service or amusement by the donee.

Rule No. 57. Owners or operators of buildings. Owners and operators of buildings who purchase materials, shelving, janitors' supplies, electric light bulbs and other articles, which are used by them in maintaining the building, are the users or consumers of the personal property so purchased and shall pay retail sales tax to the supplier from whom such articles are purchased.

Where owners or operators of buildings remeter and bill their tenants for electric current, gas or any other taxable service consumed by the tenants, such owners or operators may purchase the electric current, gas or other taxable service tax-free, for resale, in which case the said owners or operators must hold retail sales tax permits and are liable for the tax upon the gross receipts from the sale of such service. Where the building owners or operators purchase all of the electric current, gas, and other services, for resale, and consume a portion thereof in the operation of the building, they shall be liable for the tax on the cost of the electric current or gas purchased for resale and later consumed. That portion consumed by the owner or operator shall be reported under Item 1 (a) on the retail sales tax return.

Where a building sells heat to other buildings or other persons and charges for such service as a sale of heat, then such transactions are taxable at the rate of two per cent of the gross receipts from such sales.

Where heat is furnished to tenants as a service to them, incidental to the renting of the space in the same manner as janitor, elevator and cleaning services, then there would be no tax, as heat in that case is not sold as a separate service and is not billed separately. In any case where heat is sold separately and is billed to the tenant separately, then such services are taxable.

Buildings making the sales of heat are required to procure a retail sales tax permit and report and pay the tax quarterly.

Rule No. 58. Tangible personal property made to order. Where retailers, such as dry-goods merchants or tailors, contract to fabricate items of tangible personal property, such as carpeting, curtains, drapes, tents, awnings, clothing, auto tops and the like, from materials in stock, which have been selected by customers, the total receipts from the sale of such articles must be included in the gross receipts upon which the sales tax is computed. Such retailers may not deduct labor or service charges of fabrication or production notwithstanding that such charges may be separately billed to customers apart from charges for materials.

These cases should be distinguished from instances where repairmen perform labor or services in repairing or altering items of tangible personal property belonging to their customers, in which event the labor or service charges do not come within the provisions of either the sales or use tax law. To illustrate the tax status of the service charge, assume that a customer purchased a dress or article of ladies wearing apparel, and the title had passed to the customer, any subsequent charges made and segregated for alteration would be exempt from sales tax.

Applies to sales tax only.

Rule No. 59. Operators of vending machines selling merchandise—operators of machines and devices for commercial amusement. 1. The retail sales tax law was amended to impose a tax, beginning July 1, 1947, of two per cent of the gross receipts derived from the operation of all forms of amusement devices and commercial amusement enterprises, such as music boxes, weighing machines, pin-ball machines and other slot operated devices used for commercial amusement purposes. Receipts from the sale of merchandise through vending machines is also subject to a tax of two per cent.

2. Frequently persons who own vending machines, vending merchandise by coin operation or otherwise, as well as persons who own coin-operated amusement machines and devices place them on location throughout the state in places of business belonging to and operated by others, giving to the owner of the place of business a share of the receipts the device takes in for the privilege of operating the machine at that location. These persons are called operators.

3. The operator of machines and devices which are out on location as before described are retailers for the purpose of the retail sales tax law and are required to hold a retail sales tax permit and report the entire gross receipts received from the operation of such machines and devices and remit two per cent tax thereon. The operator, who has machines out on locations belonging to others, shall hold one regular retail sales tax permit for his principal place of business, whether same is located in the state of Iowa or outside the state of Iowa, and shall file a quarterly return which will include all gross receipts from all such machines or devices operated by him in Iowa during the quarterly period covered by the return. The return form ST-50 shall be filed by said operator to which shall be attached and made a part thereof form ST-51A, upon which the operator shall list the following information:

(a) The total number of units of each type of machine or device operated, together with the total receipts derived from each type.

4. The retail sales tax department will furnish to such type operator a sticker, form ST-103, for each unit operated in the state by the operator and said sticker shall be applied to each unit, reflecting the retail sales tax permit number of the operator, under which permit the sales tax on the receipts from the machine is reported and returned to the state. No device or machine or gadget oper-

ated for commercial amusement purposes shall be operated without said sticker ST-103 being attached thereto in a prominent place, indicating the sales tax permit number of the operator thereof.

5. Billiard and pool tables, shooting galleries and other similar undertakings which are ordinarily operated in a regular place of business owned and managed by the operator thereof would not come within the provisions of this rule with respect to holding one permit for the entire state or with respect to filing ST-51A as an addition to the regular retail sales tax return form ST-50. Likewise the provision with reference to the regular sales tax permit and form ST-51A would not apply to devices operating at fairs, circuses and carnivals which are temporarily within the state of Iowa. Concerning the latter see rule No. 15.12.

Any changes or modifications reflected herein from previous rulings of the commission in regard to this subject shall be effective as of January 1, 1951.

Section 422.42

Rule No. 59.1. Inspection fee on weighing scales not a credit against sales tax due. Section 422.46, Code of Iowa, 1950, provides that where the state now imposes a special tax concerning the sale of tangible personal property, that the special tax shall be applied as a credit against the retail sales tax due as a result of the sale of such tangible personal property at retail in Iowa.

In 1947 the retail sales tax law was amended by an addition to section 422.43, under the provisions of which a tax of 2 per cent was imposed upon the gross receipts derived from the operation of all forms of amusement devices and commercial amusement enterprises conducted within the state of Iowa and said tax covered all receipts from the operation of weighing machines as well as other items. The department of agriculture collects a $3.00 per year fee as an inspection fee for inspecting weighing scales.

It is the commission's holding and ruling that the $3.00 per year inspection fee paid on the inspection of such scales is not a credit against the retail sales tax due on the receipts from the operation of weighing scales, as is contemplated in section 422.46.

The 1947 amendment specifically and expressly taxed the receipts from the operation of weighing machines and further section 422.46 affords a credit only where tangible personal property is sold and a special tax is imposed by the state in connection with the sale of such tangible personal property.

Applies to sales tax only.

Rule No. 60. Deposits or prepayments on purchase price. Where retailers accept from their customers prepayments or deposits representing part of the purchase price of merchandise, the possession of which is not to be delivered to the purchaser until the full amount of the purchase price shall have been paid, the time of the sale is determined by the terms of the sale and the intention of the parties.

If the buyer makes a deposit on the purchase price of specific goods which have been selected in a deliverable state, and the seller appropriates the specific goods for the purpose of future delivery to the buyer, title to the goods passes and the sale is consummated at the time the deposit is made. The prepayment or deposit must be included in the gross receipts on which the seller's tax is computed. If specific goods are neither selected by the buyer nor appropriated to the sale by the seller, title to the goods does not pass until the buyer selects specific goods and such goods are appropriated to the sale by the seller. In the latter case, the sale takes place when possession of the goods is delivered to the buyer. The seller must include in his gross receipts the total amount of the purchase price thereof.

Applies to sales tax only.

Rule No. 61. Auctioneers—public auctions. Every factor, auctioneer or agent, acting for an unknown or undisclosed principal, entrusted with the possession of any bill of lading, custom house or warehousemen's receipts for delivery of any tangible personal property for the purpose of sale, shall be deemed the owner thereof, and upon the sale of such property shall be required to file a return of the receipts of sale and pay a tax thereon.

A sale by such factor, auctioneer, or agent, when acting for a known disclosed principal, shall be taxable to the principal.

Regular sales pavilions, community sales, furniture auctions and like places of business are retail establishments. The gross receipts from sales by such places to final consumers or users are taxable.

Sales tax shall be paid upon the gross receipts from sales of tangible personal property sold at regularly conducted auction sales, regardless of how such property may have been acquired, or by whom owned, except upon receipts from the sale of property for resale.

Example: Livestock purchased for feeding purposes is deemed purchased for resale.

Where the auctioneer is employed by the operator of the public auction, the operator shall be liable for the payment of sales tax.

Public auctions held for the purpose of disposing of tangible personal property of individuals, such as closing out sales of farmers, or housewives selling household goods, are casual sales, the receipts from which are not taxable.

Rule No. 62. Transient or itinerant sellers. The law requiring a retail sales tax permit before any person may lawfully sell tangible personal property at retail in this state applies to all forms of retail selling, whether through stores, from private residences, from trucks and wagons, by house-to-house canvass, or by any means whatsoever.

Persons selling at retail otherwise than from an established place of business are required as a condition precedent to obtaining a TEMPORARY RETAIL SALES TAX PERMIT to post with the commission a suitable bond, payable to the state of Iowa conditioned on the retailers' full compliance with the sales tax laws and the payment to the state of all moneys due thereunder.

All transient sellers must report their sales and pay the tax thereon in accordance with rule 15, and in default thereof, said bond shall be forfeited. Such persons shall display their temporary sales tax permits.

Transient or itinerant sellers are required to post a bond before a retail sales tax permit is issued to such a retailer. A cash bond not less than one hundred dollars ($100.00) or a surety bond of not less than five hundred dollars ($500.00) issued by a solvent surety company authorized to do business

in Iowa, is acceptable. The amount of the bond shall be determined by the commission.

Applies to sales tax only.

Rule No. 63. Peddlers and street vendors. Hawkers, peddlers and street vendors who do not have regularly established places of business are retailers within the meaning of the law, therefore, such persons are required to procure a temporary retail sales tax permit and pay the retail sales tax on sales made by them. See rules No. 15.10 to 15.14 inclusive.

Rule No. 64. Repairmen engaged in altering or repairing property belonging to others. Persons engaged in the business of repairing or altering tangible personal property belonging to others are deemed to be rendering a service, the gross receipts from which are not subject to the retail sales tax. The repairman, however, is deemed to be the final user or consumer (for tax purposes) of all tangible personal property which he purchases for use in the rendition of such service, even though the title to the property used in the repair work is passed on to his customer.

A person who is exclusively engaged in repairing tangible personal property belonging to others need not hold a retail sales tax permit. Therefore, the gross receipts from the sale of tangible personal property to such repairmen for such purpose would be subject to the retail sales tax.

If, however, a person engaged in repairing tangible personal property belonging to others is also engaged in selling tangible personal property at retail in Iowa, such person must hold a retail sales tax permit. Those repairmen holding a retail sales tax permit, when purchasing tangible personal property, a part of which they will consume in their repair work and a part of which they will sell at retail, will be permitted to purchase all such property tax-free on the theory of resale by giving to their supplier a certificate of resale showing their sales tax permit number.

The repairman holding a retail sales tax permit should then include under Item 1 (a) of his retail sales tax returns, at his purchase price, the value of the tangible personal property used or consumed by him in his repair work, to which amount should be added his receipts from his sales at retail in Iowa.

Rule No. 65. Insect or pest exterminators. Persons engaged in the business of exterminating insects, rodents and other pests, render services, the gross receipts from which are not taxable; however, the gross receipts of persons selling the disinfectants, chemicals and supplies to persons rendering such services, are taxable.

Where insect and pest exterminators sell tangible personal property separate and apart from rendering services, the gross receipts from such sales are taxable and the seller must hold a retail sales tax permit.

Rule No. 65.1. Weed exterminators. Persons using tangible personal property for the extermination or destruction of weeds are the final users or consumers of the tangible personal property used for such destruction, therefore, sales tax should be charged on the gross receipts from the sale of weed exterminators of every kind and character.

The provisions in rule No. 65 with reference to persons engaged in the business of exterminating insects, etc., shall apply to the tax liability of persons engaged in the business of extermination or destruction of weeds as provided hereinbefore.

Rule No. 66. Furniture repairers and upholsterers. Persons engaged in repairing or reupholstering furniture belonging to others are deemed to be engaged in rendering service, the receipts from which are not subject to the sales tax. On the other hand, such repairmen are deemed to be the final users or consumers of all tangible personal property which they purchase for use in the rendition of such service. Being the final consumer, they should pay the sales tax to their Iowa suppliers when such materials are purchased in Iowa and should report the use tax directly to this commission when such materials are purchased from out-of-state sources, unless the out-of-state supplier is registered with the use tax department and authorized to collect the use tax for the state, in which last instance the use tax should be paid to the registered supplier.

Persons who are exclusively engaged in repairing or reupholstering furniture belonging to others need not hold a retail sales tax permit, inasmuch as they do not collect any sales tax from their customers, but should anticipate that the tax is increasing their cost of material two per cent when preparing the charge.

However, if the furniture repairman or upholsterer is also engaged in selling tangible personal property at retail in Iowa, then such persons shall procure a retail sales tax permit and report and remit two per cent of their gross receipts from retail sales directly to the commission.

The person who repairs or upholsters furniture for the purpose of selling such furniture at retail is making sales at retail, the receipts from which are subject to sales tax.

Rule No. 67. Watch, clock and jewelry repair. Persons engaged in the business of repairing watches, clocks, jewelry, silverware and the like belonging to others are engaged in rendering services, the receipts from which are not subject to retail sales tax. Those persons who are exclusively engaged in repairing such articles for others and who do not sell tangible personal property at retail in Iowa are not required to hold a retail sales tax permit, inasmuch as they do not collect any tax, as an item of tax, from their customers but should consider that the tax increases their cost of material two per cent.

On the other hand, such repairmen are deemed to be the final users or consumers (for tax purposes) of all tangible personal property which they purchase for use in the rendition of such services. Therefore, those persons selling such material to such repairmen are making sales at retail in Iowa, the receipts from which are subject to the retail sales tax.

If the repairman, in addition to repairing property belonging to others, is also engaged in selling tangible personal property at retail in Iowa, such repairman should hold a retail sales tax permit and pay two per cent of his gross receipts from the sales directly to the commission.

Rule No. 68. Furriers and fur repairers. Persons engaged in altering, remodeling, and repairing cloth, fur or other garments belonging to others are deemed to be engaged in rendering a service, the receipts from which are not subject to the retail sales tax.

Such repairman is deemed to be the final user or consumer of all tangible personal property which he purchases for use in completing such services.

Therefore, persons selling to such repairmen tangible personal property for such purposes are making sales at retail, the receipts from which are subject to the retail sales tax.

However, if the repairman, in addition to rendering such services, is also engaged in selling tangible personal property at retail, such repairman is required to hold a retail sales tax permit and remit to the commission two per cent of his gross receipts from such sales.

Rule No. 69. Shoe repairers. Persons engaged in the business of repairing shoes render a service. They are purchasers for use or consumption of tangible personal property (except taps and rubber heels) used by them incidentally in the rendering of such service. Consequently, sales of leather, including strips, bends and other findings to shoe repairers for use in connection with the rendering of such service, are sales at retail and are taxable.

Taps and rubber heels are purchased by shoe repairers for resale and the gross receipts from sales by them at retail of such articles are subject to the sales tax notwithstanding the fact that such taps or rubber heels are attached to the shoes of their customers.

Taps are defined as leather or composition half soles which previous to the time of purchase by the shoe repairer have been cut to half sole shape and do not include strips, bends, or other sole materials which may, subsequent to purchase, be cut and used for sole purposes.

Furthermore, the sale by shoe repairers of all tangible personal property not directly used in connection with their repair services, but sold for use or consumption, represent taxable sales at retail. Therefore, shoe repairers who sell taps and rubber heels, as well as other tangible personal property which is not directly used or consumed by them in rendering services, are required to hold retail sales tax permit, report and pay the sales tax to the state of Iowa upon their gross receipts from sales at retail of all such tangible personal property.

Gross receipts, for the purpose of this rule, from the sale of taps and rubber heels as well as merchandise sold over the counter by the shoe repairman, will be considered as being an amount equal to the repairman's cost of such items plus a mark-up of forty per cent of said cost. The latter items, the shoe repairman will be entitled to purchase tax free from his supply house and will include the gross receipts from the sale of same in his sales tax return to the state, calculated on the basis hereinbefore described. (See Sandberg vs. Iowa State Board of Assessment and Review, 225 Iowa 103.)

Rule No. 70. Harness and mattress repairers. Persons engaged in repairing harness or mattresses belonging to others are rendering a service, the receipts from which are not subject to the retail sales tax. Persons solely engaged in such repair services are not required to hold a retail sales tax permit, inasmuch as they do not collect any sales tax from their customers.

On the other hand, such repairmen are deemed to be the final users or consumers of the tangible personal property which they purchase for use in the rendition of such services.

Therefore, persons selling to such repairmen tangible personal property for their use in such services are making sales at retail, the receipts from which are subject to the retail sales tax.

However, if the repairman, in addition to rendering such services, is also engaged in selling tangible personal property at retail, such repairman is required to hold a retail sales tax permit and remit to the commission two per cent of his receipts from such sales.

Applies to sales tax only.

Rule No. 71. Bookbinders, paper cutters, etc. Persons engaged in the business of binding books, magazines or other printed matter belonging to other persons are deemed to render services, receipts from which do not come within the purview of the sales tax law. Sales of cloth, leather, cardboard, glue, thread or other such items of tangible personal property, to bookbinders for use in performing such services are sales at retail, and the sellers must collect and remit the tax on such sales.

Where a bookbinder binds his own books, magazines or printed matter and sells the finished products to users or consumers, or makes and sells at retail loose-leaf or detachable binders, he must collect and remit tax with respect to the entire receipts from such sale.

Persons engaging in the business of paper-cutting, folding, gathering, padding, or punching circulars, office forms or other printed matter belonging to other persons, are deemed to be rendering services, and do not come within the provisions of the law. Sales of tangible personal property to such persons for use or consumption in the performance of these services constitute sales at retail and are taxable.

Rule No. 72. Printers, mimeographers and multigraphers. Printers, mimeographers, multigraphers and the like, are engaged in the business of processing personal property, and their sales of printed or mimeographed matter, such as books, letterheads, bills, envelopes, advertising circulars and the like to purchasers who either use or consume them, lease them, or distribute them free of charge, but do not sell them, are sales at retail, the receipts from which are taxable.

Such persons may not deduct from the selling price of such property the charges for labor or service rendered in its production, even though the same may be billed to the customer separate from the charge for the stock, except where a charge for addressing, folding, enclosing and sealing is billed separately to the customer.

On commercial printing involving the use of U. S. postal cards or stamped envelopes purchased by the printer, etc., the tax must be collected on the basis of the selling price of the job, less the amount of postage involved.

No tax arises from the service of typesetting performed by a printer, where title to the metal does not pass to the consumer.

See rule No. 25.7 for electrotypes, type, zinc etchings, half-tones, stereotype, color process plates and wood mounts.

Rule No. 73. Abstracts and law briefs. Persons engaged in the business of furnishing abstracts of title are rendering a service to their customers and their gross receipts from this source are not taxable. Likewise, the gross receipts from the furnishing of, or sale of, law briefs, whether typewritten or printed, are considered sales of service and not subject to the tax.

The sale of paper or other materials used in the making up of title abstracts or law briefs to abstract companies or those furnishing law briefs, are sales to purchasers for use or consumption, and the sellers of such paper or supplies are liable for the tax upon their gross receipts from such sales.

This rule applies only to abstracts of title, abstracts of record and briefs ordered specially prepared for some certain person. It does not apply to the sale of printed briefs or commercial sales of printed matter, whether by subscription, sale or contract. Such sales are taxable.

Rule No. 74. Tennis racket restringing and repairing. The tax applies to the gross receipts from retail sales of tennis rackets, presses, balls and other accessories.

The tax applies to the retail selling price of the strings and other materials furnished in connection with tennis restringing and repair work. Where the restringing or repair work is done for a lump sum price, fifty per cent thereof is considered the retail selling price of the strings and other materials furnished in connection with the work.

Rule No. 75. Clay pigeons. Gun clubs furnishing clay pigeons to their members are regarded as performing a service even though the charges for the services are based on the number of clay pigeons furnished. Consequently, the receipts from the sale of the clay pigeons to the clubs are taxable.

Where a gun club or other person furnishes the service or facilities for trap or skeet shooting to the general public or to persons not members of a regularly organized and established club, the furnishing of such facilities shall be deemed to be operating an amusement device, the gross receipts from which are taxable under the provisions of the retail sales tax law.

Where a gun club or other person sells shells or other tangible personal property to their members or other persons, such sales shall be deemed to be sales at retail, the gross receipts from which sales are taxable.

Rule No. 76. Advertising service. Charges for advertising in newspapers, magazines or other publications are not taxable. Likewise, charges made by advertising agencies for preparing and placing such advertising are charges for services and are not taxable.

The tax applies, however, to gross receipts from sales of tangible personal property to advertisers or advertising agencies for use or consumption in preparing advertising, such as paper, ink, paint, tools, office supplies and art work purchased from independent artists, engravers, charges for making metal plates, electrotypers' charges for making electrotypes or matrices and printers' charges for production of pamphlets, booklets, brochures and other printed materials.

Advertising agents engaged in producing drawings, title to which remains in the artist, for advertising purposes are regarded as the consumers of the materials used in the performance of such services. Sales to them are retail sales, subject to the tax. Charges made by such advertising agents are not taxable.

This rule applies to advertising agencies who solicit newspapers, magazines and other periodicals.

Rule No. 77. Newspapers, magazines, trade journals, etc. Publishers of newspapers are deemed to be rendering a service to their subscribers and the gross receipts from the sale of newspapers to the public are therefore not taxable. The sales of magazines, trade journals, and other periodicals when sold to consumers or users are sales at retail and the gross receipts from such sales are taxable.

Advertising which appears in newspapers, magazines, trade journals, and other periodicals, is not subject to tax. In the case of trade publications, advertising pamphlets or circulars, and the like, where they are distributed by the publisher free of charge, the publisher is the consumer, and the printer, as the seller, when printing such trade publications, advertising circulars, etc., the publisher is liable for the tax. See also rule No. 134.

Rule No. 78. Tire repairing and vulcanizing. Persons engaged in the business of repairing or vulcanizing tires and tubes belonging to others render services, the receipts from which are not subject to the retail sales tax. However, such persons are deemed to be (for tax purposes) the final users or consumers of all tangible personal property which they purchase for use in the rendition of such services. Such persons who are exclusively engaged in rendering such services are not required to hold a retail sales tax permit, inasmuch as they do not collect any sales tax, as such, from their customers.

Therefore, persons selling tangible personal property to such repairmen for use in rendering such services are making sales at retail, the receipts from which are subject to the retail sales tax.

If, however, the repairman in addition to rendering such services, also sells tangible personal property at retail in Iowa, then he must hold a retail sales tax permit and remit to the commission.

Rule No. 79. Retreading and recapping tires. Persons engaged in the business of retreading or recapping tires belonging to others are rendering services, the receipts from which are not subject to the retail sales tax. Such repairmen are deemed to be the final users or consumers of all tangible personal property which they purchase for use in rendering such services.

Therefore, persons selling tangible personal property to such repairmen for use in the rendition of such services are making sales at retail, the receipts from which are subject to the sales tax.

Where the repairman is also engaged in selling tangible personal property at retail in addition to rendering repair services, such repairman must hold a retail sales tax permit.

Rule No. 79.1. Tire mileage contracts. Some tire companies pursuant to a "tire mileage contract"

agree to furnish satisfactory tire equipment to their customers at a stipulated amount per mile of motor vehicle operation, the tire companies retaining title to the tires and possessing authority to remove tires and replace them with new or used ones, to move tires from wheel to wheel and to remove tires for inspection or repair. The receipts from such transactions in Iowa are subject to retail sales tax.

Rule No. 80. Rewinding motors. Persons engaged in the business of rewinding motors or transformers belonging to others are deemed to be engaged in rendering a service, the receipts from which are not subject to the retail sales tax. However, the repairman is deemed to be (for tax purposes) the final user or consumer of all tangible personal property which he purchases for use in the rendition of such services.

A person who is exclusively engaged in such repair service is not required to hold a retail sales tax permit.

However, if such person, in addition to rendering such service, is also engaged in selling tangible personal property at retail in Iowa, then such person should hold a retail sales tax permit and report to the commission two per cent of his receipts derived from such retail sales in Iowa.

Rule No. 81. Automobile washing and chassis lubrication. Automobile washing and greasing jobs are considered services, the receipts from which are not subject to sales tax.

Grease, lubricants, or other articles consumed incidentally in rendering such services are purchased for final consumption and are subject to the tax as retail sales.

Where grease, lubricants or other articles are sold separate and apart from chassis lubrication, and in cases where the customer is billed separately for greases or lubricants not included in the lump sum price of chassis lubrication, the tax applies upon the gross receipts from such sales.

Rule No. 82. Laundries, dry cleaners, rug cleaners, etc. Persons engaged in the operation of laundries, dry cleaning establishments, rug cleaning establishments and like services, render services, the receipts of which are not subject to the retail sales tax.

On the other hand, such groups are deemed to be (for tax purposes) the final users or consumers of all tangible personal property which they purchase for use in the rendition of such services.

Therefore, persons selling tangible personal property to such groups are making sales at retail, the receipts from which are subject to the retail sales tax.

Rule No. 83. Blacksmith and machine shops and similar activities. Blacksmiths and machine shops are engaged in repairing tangible personal property belonging to others, as well as manufacturing or fabricating tangible personal property which they sell to others. The receipts which are derived from repairing tangible personal property belonging to others are not subject to the retail sales tax. With respect to repairing property belonging to others, the blacksmith or machine shop is deemed to be the final user or consumer of all tangible personal property purchased for use in rendering such services. The value of the property measured by the purchase price to the repairman should be included under Item 1 (a) of his retail sales tax return to this commission.

The gross receipts from the sale of tangible personal property of such persons are subject to the retail sales tax. Such persons are required to hold a retail sales tax permit and remit to the commission two per cent of their receipts derived from retail sales, plus two per cent of their cost of tangible personal property used in connection with the rendition of their services.

Where a blacksmith or machine shop fabricates a finished article from assembled parts of raw materials, the sales tax applies on the full selling price of the manufactured or fabricated article before any amount for labor or services is deducted.

Rule No. 84. Automobile refinishers and painters. Automobile painters, refinishers, or polishers, primarily render service, the receipts from which are not taxable. Persons selling tangible personal property to such automobile painters, refinishers, or polishers, who are rendering a service to their customers are liable for the tax on their gross receipts from such sales. Therefore, all tools, equipment, and supplies purchased by automobile painters, refinishers, or polishers would be purchased for final use and consumption, and are taxable.

Rule No. 85. Painters and paperhangers. Painters, paperhangers, refinishers, floor waxers, wallpaper cleaners, interior decorators and those people rendering renovation services, are primarily rendering a service not covered by the Act, and receipts from their charges are not taxable. Sales of wallpaper, paint, varnish, waxes, polishes, cleaning fluids, and materials used by these persons in the performance of rendering their services constitute sales to these persons for use or consumption, the gross receipts from which are taxable.

The above persons are considered consumers rather than retailers except as hereinafter provided.

Where painters and paperhangers sell materials, such as paint, wallpaper and other articles of tangible personal property to the person for whom they are rendering service, such sales are considered sales at retail.

Painters and paperhangers engaged in retail business are required to hold a sales tax permit and the gross receipts from such sales are taxable.

Rule No. 86. Signs and sign painters. Persons engaged in the business of painting signs on billboards, buildings or other property belonging to others render service which is not taxable. Sales of paint, brushes, and other tangible personal property to sign painters for use by them are sales at retail, subject to the tax.

Where a sign painter paints a sign on his own personal property and sells the finished product, he makes a sale at retail which is subject to the sales tax without any deduction for cost of materials or labor.

Rule No. 86.1. The tax liability of artists fulfilling orders and the preparation of commercial drawings, sketches and paintings on special order for commercial use. It is the custom of retailers and commercial houses to order drawings prepared by artists for use in making cuts and other advertising matter; said drawings are made on special order, the artists

are rendering services and not making sales at retail when preparing such drawings.

The gross receipts of artists from preparation of drawings for commercial purposes, limited to special order for drawings, sketches and painting for advertising purposes, are sales of services and are not sales at retail, therefore, such sales are not subject to retail sales tax.

This rule is strictly limited to artists' work hereinbefore described and does not include signs, sign paintings, placards and other paintings made and offered for sale in the usual course of retail business or other painting and art work.

Rule No. 87. Sales of signs at retail. Persons engaged in selling to users or consumers illuminated signs, bulletins or other stationary signs, whether manufactured by themselves or by others, are selling tangible personal property at retail, the receipts from which are taxable, even where the purchase price of the sign includes a charge for maintenance or repair service in addition to the charge for the sign.

Charges for services rendered subsequent to the sale of a sign, which are billed separately, are not taxable, but all tangible personal property used in making such repairs is taxable.

Rule No. 88. Motor vehicle repair shops and garages. The gross receipts from sales of tangible personal property to purchasers for use, either separately or in connection with motor vehicle repair work, such as automobile parts, accessories, tires, batteries, oils, and like articles, are taxable. Where the parts or accessories are used in a repair job, and are billed to the customer separate and apart from the charge for labor or services, the tax will be computed on the retail selling price of the property so used, provided the repairman keeps books so as to show separate charges for personal property sold and for labor or services performed.

Personal property so billed and taxed to the customer may be purchased tax-free by the repairman, if he is holder of a retail sales tax permit.

Rule No. 89. Oculists, ophthalmologists, optometrists and opticians. Oculists and opthalmologists, being physicians, render professional services to the eyes of their patients. Their professional services are ordinarily confined to examination, surgery and treatment of the eyes. Optometrists examine eyes for the purpose of determining whether or not eyeglasses are necessary. Oculists, ophthalmologists and optometrists, who do not sell tangible personal property other than property which is incidentally consumed by them in rendering such professional services, are not considered as being retailers of such property within the meaning of the law and are not required to hold retail sales tax permits. Eyeglasses which they prescribe for patients are considered as being property which is incidentally consumed by oculists, ophthalmologists, or optometrists in rendering professional services. In the event oculists, ophthalmologists, or optometrists, in addition to rendering professional services, actually sell at retail tangible personal property which is not incident to and a necessary part of the professional services rendered to patients, they are liable for the sales tax upon the gross receipts from such sales, and are required to hold retail sales tax permits.

Optical supply houses are engaged in the business of processing and selling tangible personal property, consisting of eyeglasses and other optical merchandise and supplies, to oculists, ophthalmologists, optometrists and others. They are responsible for the collection of sales tax upon the selling price of such tangible personal property sold to oculists, ophthalmologists, optometrists, and others. In order to facilitate the collection and remitting of the tax optical supply houses are required to collect the two per cent sales tax on the selling price of all tangible personal property, consisting of eyeglasses, optical merchandise and supplies, sold by them to oculists, ophthalmologists, optometrists, opticians, and others in the state of Iowa.

Rule No. 90. Physicians and surgeons. Physicians and surgeons render professional services, the receipts from which are not subject to the retail sales tax. However, physicians and surgeons are deemed to be the final users or consumers of all tangible personal property which they purchase for use in the rendition of their services.

Physicians and surgeons are not required to hold retail sales tax permits, inasmuch as they are not considered to be selling at retail and inasmuch as they do not collect any sales tax from their patients.

Persons selling tangible personal property to physicians and surgeons for their use in rendering their services are making sales at retail, the receipts from which are subject to the retail sales tax.

However, should physicians and surgeons engage in the business of selling tangible personal property at retail aside and apart from their professional activities, they are required to hold a retail sales tax permit and pay two per cent of their receipts from such retail sales.

Rule No. 91. Hospitals, infirmaries and sanitariums. Hospitals, infirmaries, sanitariums and like institutions are engaged primarily in the business of rendering services. They are not liable for sales tax with respect to their gross receipts from meals, bandages, dressings, drugs, X-ray, photographs, or other tangible personal property, where such items of tangible property are used in the rendering of hospital service. This is true, irrespective of whether or not such tangible items are billed separately to their patients. Hospitals, infirmaries and sanitariums are deemed to be the purchasers for use or consumption of such tangible personal property and the sellers of these items to hospitals, infirmaries or sanitariums are liable for payment of the sales tax with respect to their receipts therefrom.

Where meals are served to nurses, attendants, and patients of the hospital as a part of the service rendered in the conduct of the institution, the hospital, infirmary or sanitarium is deemed to be the user or consumer of all food and beverage products used in the preparation of these meals.

Rule No. 91.1. Hospitals operating nurses training schools. Hospitals are normally the persons who conduct nurses training schools for the training of student nurses entering the nursing profession.

Where hospitals purchase tangible personal property, the title to which is passed on to the student nurses in consideration of the nurses' services ren-

dered to the hospital in connection with the training course, no tax would be due to the supplier selling to the hospital such items and the hospital would owe no tax as result of this transfer from the hospital to the student nurse under the provisions of subsection 4 of section 422.45, Code of Iowa, 1950, which is a part of the retail sales tax law.

Likewise the hospital would owe no use tax when purchasing tangible personal property for the purpose of transfer to the student nurses.

Items such as nurses' uniforms, the title to which passes to the student nurses, food which is served to the student nurses in the form of meals, as well as books, the title to which passes to the nurses, would not be subject to tax. However, reference books and other items of tangible personal property, the title to which remains in the hospital, but which the student nurses are permitted to use, would not be exempt from either sales or use tax.

Rule No. 92. Veterinarians. Veterinarians are primarily engaged in the business of rendering professional services to the owners of domestic animals, through care, medication and treatment of such animals. They are users and consumers of all such items of tangible personal property as drugs, medicines, bandages and dressings, serums, tonics, and the like, which are used by them in connection with the performance of such services. Persons selling such items to veterinarians for use in the performance of professional services become liable for sales tax.

Where veterinarians maintain a stock of tangible personal property and sell to consumers separately and apart from the rendering of personal services, items of tangible personal property, they will become liable for the tax.

Rule No. 93. Barber and beauty shops. Barbers and beauty shop operators primarily render personal services, not subject to the sales tax. Cosmetics, tonics, lotions, shaving soaps and other materials used or consumed in rendering such services are purchased for use or consumption, and the sellers thereof must collect and remit the tax thereon, as well as upon sales to them of tools, and equipment used or consumed by them.

Barber and beauty shops are not, however, relieved from collecting and remitting the sales tax on gross receipts from sales at retail of tangible personal property for use or consumption, such as package cosmetics, hair tonics, lotions and like articles, or from payment of the use tax on supplies, tools and equipment purchased without the state.

Rule No. 94. Sales by farmers. Sales of grain, livestock, or any other farm, garden, or horticultural products by the producer thereof, ordinarily constitute sales for resale or for processing and as such are not subject to the tax.

But where any such producer makes sales of such products to ultimate consumers of the products, as from a roadside stand, a curb stand, a market or other store, or from a vehicle, or where he has acquired such products by purchase or otherwise from another person, he is then engaged in the retail sale of tangible personal property to users or consumers, and must hold a retail sales tax permit and pay the tax on the gross receipts from such sales.

Rule No. 95. Filling stations, sales of gasoline and other petroleum products. There is no retail sales tax imposed upon the retail sale of gasoline on which the state imposes a tax of four cents per gallon. See Code section 422.46. Sales of lubricating oil, grease, distillate, fuel oils and other petroleum products, on which the state does not impose a gasoline tax, are taxable under the retail sales tax law; unless, such distillate fuel oils or petroleum products are intended to be consumed as fuel in creating heat, power or steam for processing, or for generating electric current. (See rules Nos. 24, 25.) Gasoline or any other motor fuel on which the purchaser claims a refund of the gasoline or motor fuel tax, as provided by law, shall be liable for retail sales tax on such purchases—to be deducted by the treasurer of state from any refund due and owing such a taxpayer.

All sales of tangible personal property by retailers in petroleum products not specifically exempt, are taxable under the retail sales tax law—including all accessories, foods, drinks, tobacco products and other merchandise with the exception of cigarettes, cigarette papers and beer.

Sales of lubricating or motor oils are taxable when sold separately or if used in chassis lubrication and charged for as separate items.

Grease, lubricants, water and washing materials used in chassis lubrication or car washing are consumed by the person performing such services and are, therefore, taxable. The tax on such items should either be paid to the material supplier, or reported on the retailers' sales tax return under Item 1 (a) as tangible personal property purchased for resale but subsequently consumed.

By reason of the fact that coupon books and merchandise cards sold by filling stations and dealers in petroleum products are used to purchase both taxable and nontaxable merchandise and may be used in this state and outside this state, the seller shall not be liable for retail sales tax at the time such books and cards are sold but he shall account for the tax upon each individual sale at the time the coupon or card is accepted in payment of taxable merchandise.

Rule No. 95.1. Filling of tractor tires with calcium chloride. The sale of calcium chloride for filling tractor tires is taxable. The total charge, including putting the calcium chloride in the tire, shall be included in the gross receipts on which the tax is computed. Therefore, implement dealers, garage and service station owners purchasing material to be used for this kind of work should purchase the same for resale and report in their taxable sales, the gross receipts from the same.

Rule No. 96. Florists and nurserymen. Florists and nurserymen selling flowers, plants, trees, shrubs, grass and seeds at retail are liable for tax on their gross sales, notwithstanding the fact that such merchandise shall have been produced by the seller. This rule applies regardless of whether such articles are sold from a store, a curb, a market, a greenhouse, a farm, or any other place.

Florists are engaged in the business of selling tangible personal property at retail and are liable

for payment of the sales tax, measured by receipts from sales of flowers, wreaths, bouquets, potted plants, and other items of tangible personal property.

Where a nurseryman or florist sells shrubbery, young trees and similar items, and as a part of the transaction transplants them in the land of the purchaser for a lump sum or flat rate, the entire receipts from the transaction are within the Act. Labor charges for transportation are not deductible by the seller in computing the tax, unless they are separately contracted for and separately billed to the purchaser.

Where florists conduct transactions through a florists' telegraphic delivery association, the following rules will apply in the computation of tax liability:

1. On all orders taken by an Iowa florist and telegraphed to a second florist in Iowa for delivery in the state, the sending florist will be held liable for tax measured by two per cent of his receipts from the total amount collected from the customer, except cost of telegram where separate charge is made therefor.

2. In cases where an Iowa florist receives an order pursuant to which he gives telegraphic instructions to a second florist located outside Iowa for delivery of flowers to a point outside Iowa, tax will likewise be owing with respect to the total receipts of the sending florist from the customer who placed the order.

3. In cases where Iowa florists receive telegraphic instructions from other florists located either within or outside of Iowa for the delivery of flowers, the receiving florist will not be held liable for tax with respect to any receipts which he may realize from the transaction. In this instance, if the order originated in Iowa the tax will be due from, and payable by, the Iowa florist who first received the order and gave telegraphic instructions to the second florist.

Fuel used by greenhouses and others for the purpose of growing of plants is not deemed to be processing and is, therefore, not exempted from the retail sales tax. Again this holding of the commission is based on the case of Kennedy v. Iowa Board of Assessment and Review, 224 Iowa 405, said case holding that the growing of plants is not a processing activity.

Rule No. 96.1. Sod and dirt. The sale of sod and dirt by a person engaged in such business is taxable in the same manner as the sale of other tangible personal property. Where a person selling sod contracts to sod a given area for a fixed or lump sum fee, then such contractor shall be governed by the rules relating to lump sum contractors performing contracts for the improvement of real property. Persons selling sod or dirt at retail are required to procure a retail sales tax permit. The occasional sale of either sod or dirt shall be considered a casual or isolated sale and the tax does not apply thereto. See rule No. 30.

Rule No. 97. Hatcheries. When it is not possible at the time of the sale of chicks to determine the exact number to be sold for use or consumption and those to be sold for resale, the hatchery may consider twenty per cent of the gross receipts from sales of chicks as taxable and shall collect and pay tax at the rate of two per cent of twenty per cent of the gross receipts from the sale of chicks.

Receipts from "custom hatching" are receipts for services, and are not taxable and should be shown on the sales tax return as sales of service. Records must be kept distinguishing taxable and nontaxable receipts.

This rule applies in like manner to turkey eggs and poults.

The retail sales tax applies to twenty per cent of the gross receipts from the sale of baby chicks or brooded chicks at the time of the delivery of such chicks. Where a retailer sells chicks for future delivery and divides the charge into the price of chicks and the price for brooding, such transaction shall be deemed to be a sale of chicks and the brooding thereof shall not be considered a sale of service. The tax shall be computed on the total price of the chicks, including the fee charged for brooding.

Rule No. 98. Seeds, plants, bulbs and like property. Seeds, roots, plants, bulbs, shrubbery and like property may be sold tax-free by retailers when such sales are made to one engaged in the business of operating a nursery or a commercial garden. Where a sale is made to a final consumer, it is taxable. The tax liability depends upon the use to which the seeds and other items are to be put, and not on the kind or variety of the same.

This rule applies also to seeds, roots, plants, bulbs, and like personal property purchased by farmers engaged in regular agriculture, in other words, all seeds purchased by farmers for commercial planting are exempt from the retail tax.

Rule No. 98.1. Materials used for seed inoculations. All forms of inoculations, whether for promotion of better growth and healthier plants or for prevention or cure of mildew of plants, or disease of seeds and bulbs, are intended for the same general purpose; therefore, no retail sales tax is imposed on any material used for inoculation or for any of the purposes above mentioned.

Rule No. 98.2. Plant hormones. The gross receipts from the sale of plant hormones are exempted from the retail sales tax.

See rule No. 25.4, commercial fertilizer.

Rule No. 99. Dairy products sold by co-operatives to members or patrons. No sales tax exemption shall be allowed on gross receipts from the sale of dairy products to customers or patrons of creameries. Gross receipts from stockholders or members of co-operative creameries or creamery associations, resulting from the exchange of butter or other dairy products for cream supplied by said stockholders or members shall be included in the receipts on which retail sales tax is computed. Gross receipts from the sale or exchange of buttermilk for feeding livestock intended for sale are not taxable.

Rule No. 100. Rural electrification associations. Rural electrical co-operative associations are required to collect and remit the sales tax on sales of electric energy to domestic, commercial, or industrial consumers. They should execute resale certificates to the companies from whom they purchase electric current for resale and obtain certificates from consumers to whom they sell for processing.

Associations are required to collect and remit the sales tax on all sales by them of appliances to users or consumers and to pay the retail sales tax on the purchase of all supplies and equipment which they do not sell, except as otherwise provided in these rules.

Rule No. 101. Sales of fertilizers. The word "fertilizer" means a commodity containing one or more substances to increase the available plant food content of the soil and as a result becomes a part of the products grown therein for the purpose of producing for sale or aiding in such production for sale. Sales of commercial fertilizers are not subject to the tax.

See ruling of attorney general of March 28, 1945.

Rule No. 102. Sales of livestock and poultry feeds. Sales of feed for poultry or livestock are not taxable.

Vitamins and minerals are considered and defined by the dictionary as a food or a food supplement. Vitamins and minerals sold for livestock and poultry are exempted from the sales tax. Vitamins sold for human consumption are not exempted.

Sales of livestock and poultry medicine do not come within the exemption of livestock and poultry foods, therefore sales of livestock and poultry medicines are taxable.

Rule No. 102.1. Sales of pet and bird feeds. Sales of pet and bird feeds for dogs, cats and other pets are not exempt from the retail sales tax except where such animals are raised for sale by a person regularly engaged in raising dogs and pets and who has at the time the exemption is claimed, procured a retail sales tax permit for the sale of such pets.

Rule No. 102.2. Sales of bedding and litter. The sale of bedding and poultry litter, except straw, is not exempted from the retail sales tax. Straw, because of its dual purpose, shall be construed as feed and governed by the provisions of rule No. 102.

Rule No. 103. Meal tickets, coupon books and merchandise cards. Where meal tickets, coupon books or merchandise cards are sold by persons engaged exclusively in selling taxable commodities or services, the tax shall be levied at the time the meal ticket, coupon books or merchandise cards are sold to the customers. No tax will then be added at the time of actual purchase of merchandise or services. For example, a person purchasing a meal ticket entitling him to $5.50 worth of meals, and paying $5.00 therefor, will pay 10c tax at the time he purchases the ticket. For each meal subsequently consumed, the restaurant, cafe, cafeteria, etc., will punch out of the card the net price of the meal exclusive of the tax.

Rule No. 104. Hotels, lodging and boarding houses. The gross receipts of hotels and lodging houses from charges for rooms and other hotel service are not taxable. Where a hotel or lodging house provides both rooms and meals to the public, the tax shall apply to the entire charge, except that if the charge for meals and drinks is segregated, the tax will apply only to the receipts from their sale.

Sales to hotels or lodging houses of food supplies which become component parts of taxable meals served by them are not subject to the tax.

Persons furnishing board to less than five persons, exclusive of such person's family, shall not be considered an operator of an eating house, and shall pay sales tax on purchases made.

Persons furnishing board to five or more boarders shall be considered an operator of an eating house and shall procure a retail sales tax permit and collect and remit sales tax on meals served.

Where hotels, lodging and rooming houses operate amusements or amusement devices or coin operated machines, the gross receipts therefrom shall be included in the gross receipts from sales on which the tax is computed.

Rule No. 105. Railway dining cars. The sale of meals or other tangible personal property on railway trains and dining cars being operated in or through the state of Iowa, constitute sales at retail, the gross receipts from which are taxable, provided such meals or other tangible personal property are ordered within the boundaries of the state. It is immaterial whether or not such meals or other property be consumed within the state.

Where beer, cigarettes, cigarette papers or other articles of tangible personal property which have been purchased in a state other than Iowa for resale in dining cars, such articles of tangible personal property are to be included in the gross receipts on which sales tax is computed. No beer, cigarettes or cigarette papers are exempted from the Iowa sales tax unless an excise tax on such property shall have been paid to the state of Iowa. An excise tax paid to a state other than Iowa does not exempt such articles from the retail sales tax.

Applies to sales tax only.

Rule No. 105.1. Sales on trains. Persons selling tangible personal property on trains other than in railway dining cars are making retail sales within the meaning of the law and are required to procure a retail sales tax permit; that permit may be either a temporary or permanent permit, according to the method of operation by the train vendor.

Rule No. 106. Student fraternities and sororities. Student fraternities and sororities are not considered to be engaged in the business of selling tangible personal property at retail within the meaning of the sales tax act, when they provide their members with meals and lodging, for which a flat rate or lump sum is charged. Sellers of foods, beverages and other tangible personal property to such organizations for use in the preparation of meals are, in such instances, making sales at retail and will be held liable for the tax.

However, where student fraternities or sororities engage in the business of serving meals to persons other than members, for which separate charges are made, or where they operate canteens through which tangible personal property is sold at retail, as to such sales they become liable for the tax.

Where student fraternities or sororities do not provide their own meals but these are provided by caterers, concessionaires or other persons, such caterers, concessionaires or other persons will be held liable for the tax with respect to their receipts from meals so furnished. A similar liability attaches to persons engaged in the business of operat-

ing boarding houses, whether for students or other persons.

Applies to sales tax only.

Rule No. 107. Truckers engaged in retail business. Truckers or haulers who sell tangible personal property to ultimate users or consumers, such as feed, ice, building supplies and other items, are taxable on the gross receipts from such sales. It is immaterial whether sales are few and infrequently made, the fact that the trucker makes sales is evidence that he is engaged in retail business in direct competition with established merchants. Therefore, when truckers make sales to ultimate users or consumers, they must collect and remit the tax to this commission. (Coal truckers, see rule No. 109; foreign truckers, see rule No. 110.)

Rule No. 108. Delivery charges on purchase of coal, fuel and other merchandise by retailers. The transportation or delivery charges from any source of supply, such as a mine or other points, to a retailer's place of business, are not a basis for a deduction from gross receipts when such tangible personal property is subsequently sold at retail.

Rule No. 108.1. Delivery charges on sale of coal, fuel and other merchandise. Where delivery charges from a retailer's place of business are shown separately on the sale of coal, fuel, and other goods, such charges are exempt from the application of sales tax, providing segregation for the charge originates on the invoice and is similarly identified on other supplementary records. Secondary delivery charges for additional portage or wheeling service, applicable in the sale of coal, shall also be exempt from sales tax when segregated as previously specified.

Nothing in this rule shall be construed to modify or change the provisions of rules Nos. 41 or 109.

Applies to sales tax only.

Rule No. 109. Iowa mine operators selling to coal truckers and haulers. Operators of mines in Iowa are deemed retailers of coal and subject to the collection and remittance of the sales tax in the following cases:

1. On all sales or deliveries to truckers and haulers who do not have an established place of business.
2. Where a trucker or hauler procures coal at the mine for delivery to one by whom he is employed to procure and deliver the coal.

It is immaterial in either case whether the mine operator received payment for the coal from the user or consumer or from the trucker or hauler, as he is deemed to be a retailer of tangible personal property for use or consumption. For nonresident truckers, see rule No. 110.

Section 422.42.

Applies to sales tax only.

Rule No. 110. Foreign truckers selling at retail in Iowa. Foreign truckers or persons engaged in selling tangible personal property at retail in Iowa by means of hauling said property into the state with motor vehicles bearing foreign license plates, are required to hold a temporary retail sales tax permit and at the time of applying for such permit are required to post a bond of not less than $100.00 cash or not less than $500.00 surety bond issued by a company authorized to issue such bonds in the state of Iowa, to insure the payment of any sales tax due.

Such person shall procure a temporary retail sales tax permit for each vehicle operated by such person for the purpose of selling tangible personal property at retail in Iowa. The application for permit shall show the motor vehicle license number of all vehicles operated by said person at the time the permit is applied for, and the make, year and model of the motor vehicles operated. If additional vehicles are employed by said person at a later date, it shall be the duty of such person to advise the commission as to the license plate number, make, year and model of such vehicles, and procure a temporary permit therefor.

The additional information required under this regulation shall be shown on the reverse side of the application blank for temporary sales tax permit, in addition to the ordinary information required by the form. Foreign truckers holding temporary retail sales tax permit shall keep it in the vehicle for which the permit shall have been issued.

Applies to sales tax only.

Rule No. 111. Admissions tax. The tax is imposed upon the gross receipts from the sale of admissions, by ticket or otherwise (whether by single ticket or by season or subscription tickets) to places at which amusement, entertainment, or recreation is provided. The term admission does not include regular dues paid which entitle one to usual club or similar organization privileges even though one of the privileges is the right to participate. But where the chief or sole privilege of a so-called membership is a right to admission to certain particular performances or to some place for a definite number of occasions, the amount paid for such membership is taxable. The liability for collection and payment of the tax rests upon the one who charges and collects for the admissions. Where theaters or other places of public amusement operate cigar stores, soda fountains, candy stores, and such concessions selling tangible personal property, they incur liability and must hold retail sales tax permits and collect and remit the tax. Complimentary tickets shall be taxable on the regular admission charge of a ticket for a like seat.

The charge for booth reservations is in the nature of an admission to the particular booth in the same manner that a reserved seat is a special admission to a particular place in a circus, theater or like place of amusement. For the reason stated, retail sales tax must be computed on the gross receipts for admission to places of amusement including the amount collected for booth reservation.

The operation of a checkroom is a service. It is in no manner an admission to any amusement or athletic event. Therefore, the gross receipts from the operation of coat or hat checkrooms should not be included in the gross receipts on which retail sales tax is computed.

Membership fees should not be included in the gross receipts on which the amusement tax is computed, where the organization is a legitimate one and membership fees are bona fide. However, on purely commercial golf courses or like amusements where the membership fee is nothing more nor less than a season ticket, then the receipts from the so-

called membership fees shall be included in the gross on which tax is computed.

Rule No. 111.1. Amusements. The gross receipts from amusements of every kind and character, except bowling alleys, operated for profit, and the gross receipts from games of every kind and character operated for profit or gain are taxable under the provisions of [Sec. 422.43] chapter 226 acts of the Fifty-second General Assembly.

"Bowling alleys" within the meaning of the law, mean and include only standard bowling alleys which are attached to and form part of a permanent building. The words "bowling alley" shall not mean and include duck pins or like games or any other ball rolling games that are not played on a fixed or permanent alley.

The tax applies to both legal and illegal amusements. The collection of tax or the issuance of a retail sales tax permit shall not be construed to condone or legalize any games of skill or chance or slot-operated devices prohibited by law. The amusement tax is not a privileged tax but is a tax on the gross receipts from amusements computed after the gross receipts shall have been received.

Gross receipts mean and include all money taken in by the operator of any amusement, game or device, except bowling, operated for profit in the state of Iowa, whether received in money, trade, barter or donations. Bowling alleys are exempted.

The gross receipts from spindles of numbers and glass jar numbers or "tips" and other like games include the total amount taken in by the operator of such games. Payout in cash or otherwise to winners is not deductible from the gross receipts on which the tax is to be computed.

The gross receipts from slot machines, where the jackpot is locked and will not pay when the player "hits the jackpot," is the total amount which the operator thereof takes from the machine, notwithstanding the fact that there is a guaranteed amount to be paid to the winner of the jackpot. Where the jackpot is refilled from the amount deposited in the machine by the player and drops when the player "hits the jackpot," the gross receipts is the amount which the operator of such machine takes from the receptacle in which the proceeds from the machine are deposited.

The gross receipts from operation of a slot machine that vends coins is the amount of money removed from the said machine. That is true even though the jackpot may be guaranteed and paid out independent of the machine. In other words the sales tax must be computed as two per cent of all money taken from the machine regardless of what happens to the money after having been removed therefrom.

The gross receipts from fortune telling and fortune tellers are taxable amusements within the meaning of the law. Every concession at a fair, carnival or like place is considered an amusement where an admission is charged or a collection of voluntary contributions taken by the person operating the concession. The only exemption is advertising booths at which no taxable personal property is sold and where entertainment is furnished without charge or contribution.

Where cigarettes are given away on punch boards, the cigarettes are not deductible even though tax has been paid on the cigarettes. Punch boards are considered amusement games. A punch board giving cigarettes away is no different from any other board, the cigarettes merely become a prize in a game.

The tax applies on the gross receipts from the sale of chances by all organizations. The only exception is when the entire net proceeds of the sale are expended for educational, religious or charitable purposes.

A person operating amusements is required, as far as practicable, to collect sales tax from patrons. The law which provides for tax on amusements and games, is an amendment to the sales tax law, therefore, all of the provisions of the sales tax law apply to amusement tax.

Any municipal swimming pool, golf course or other playground and athletic activity operated solely by a municipality and not for profit is not covered by this act, and, therefore, not subject to the tax. All private pools, golf courses and other playground and athletic activities are within the provisions of the statute and are taxable.

Section 422.43.

For tax on admissions see rule No. 20.

Rule No. 111.2. River steamboats. River steamboats hauling passengers on pleasure rides on the Mississippi river or any other river within the state or which forms a boundary line between this and another state is an amusement enterprise within the meaning of the law, where passengers are picked up or tickets sold to them on the Iowa side of the river the gross receipts from such sales are taxable.

Section 1.3 of the Code provides that the state has jurisdiction on the waters of any river or lake which forms a common boundary between this or any other state and therefore such boat rides and amusements are not to be considered as interstate transportation.

For tax on admissions see rule No. 20.

Rule No. 111.3. Rental of personal property in connection with the operation of amusements. The law provides for a tax of two per cent (2%) on the gross receipts from commercial amusements. The gross receipts upon which retail sales tax shall be computed shall include the rental of personal property in connection with the operation of amusements. Such rentals shall include towels, swim suits, rowboats, boats, golf clubs, roller skates, saddle horses and all other personal property or equipment used by patrons in connection with the operation of commercial amusements notwithstanding the fact that the rental of such personal property may be billed separately.

For tax on admissions see rule No. 20.

Rule No. 111.4. Admissions to state, county, district and local fairs. The law with reference to tax on amusements and entertainments may be found in section 422.43. The law in subsection four (4) of code section 422.45 exempts the gross receipts from sales of tickets or admissions to state, district, county, or local fairs. There is no doubt that the sale of tickets or admissions to a fair, notwithstanding the fact that an automobile or other prizes shall be given away to the holder of the lucky ticket of admission, is exempted. Moreover, the law which placed a tax on amusement devices provides, "but no tax shall be imposed upon any activity ex-

empt from sales tax under the provisions of subsection four (4) of section 422.45, Code of 1946", which grants exemptions as follows:

"The gross receipts from sales of tickets or admissions to state, county, district and local fairs, and the gross receipts from educational, religious, or charitable activities, where the entire net proceeds are expended for educational, religious, or charitable purposes."

It is evident that it was the intention of the legislature to exempt tickets or admissions to state, county, or local fairs; such an exemption is not affected by the tax on amusements. Therefore, there is no sales tax on tickets or admissions to a fair even though a prize may be given in connection therewith.

The exemption as to state, county and local fairs applies to all of the activities and admissions to events operated solely by the fair association in connection with a fair. Therefore, the exemption applies equally to admissions to the fair, to the grandstand, to horse races and other performances and also to evening entertainments in front of the grandstand conducted by the fair association.

The exemption does not apply to any entertainment or activity conducted by a concessionaire even though the fair association may be interested in the concession and obtains a percentage of the receipts.

For tax on admissions see rule No. 20.

Rule No. 111.5. Horse show not a fair—fair defined. The holding of a horse show does not constitute a state, county, district or local fair. Subsection four of code section 422.45 exempts the gross receipts from the sale of tickets of admission to state, county, district and local fairs from the imposition of a retail sales tax. The fact that the fair association is a nonprofit organization is not material, for retail sales tax is not concerned with either profit or loss but is a tax on the gross receipts from the sale of tangible personal property at retail and the sale of tickets or admissions to places of amusement. There can be no doubt that a horse show is an amusement, notwithstanding the fact that it is sponsored by a county fair association.

The term "Fair" is defined in section 174.1, Code of 1950, as follows:

"1. 'Fair' shall mean a bonafide exhibition of agricultural, dairy and kindred products, livestock and farm implements."

It will be noted that the several things to be exhibited are connected by the conjunctive word "and". A show which exhibits horses primarily for entertainment is neither a state, district, county or local fair, therefore, the gross receipts from the sale of tickets of admission to such an exhibition is subject to the retail sales tax.

The powers of a fair association which is designated as a "society" in the code is defined in code section 174.2 as follows:

"POWERS OF SOCIETY. Each society may hold annually a fair to further interest in agriculture and to encourage the improvement of agricultural products, livestock, articles of domestic industry, implements and other mechanical devices. It may offer and award such premiums as will induce general competition."

The society is limited to the holding of one fair annually. It is implied from the powers granted the society that the one annual fair is the only fair to be held.

For tax on admissions see rule No. 20.

Rule No. 111.6. Commercial amusement enterprises—companies or persons which contract to furnish show for fixed fee. Prior to the enactment of chapter 226, Acts of the Fifty-second General Assembly, the tax was limited to two per cent of tickets or admissions to places of amusement. Said chapter 226 is now included in section 422.43, Code of 1950. A tax is imposed beginning with the first day of July, 1947, upon the gross receipts derived from the operation of all forms of amusement devices and commercial amusement enterprises so that it is not necessary for the operator of an amusement device to charge an admission. The gross receipts are taxable without regard to the manner in which such gross receipts are received. For the reasons above stated, any circus, show, carnival company or person contracting with persons to put on a show for a fixed fee is liable for tax at the rate of two per cent of the amount paid in for such performances or operation of the amusement device.

For tax on admissions see rule No. 20.

Section 422.43

Applies to sales tax only.

Rule No. 112. Skating rinks. The gross receipts from the operation of an ice or roller skating rink are taxable, including receipts from renting the rink to individuals and parties and fees charged for rental of skates. Skating being an amusement all of the provisions of rules No. 111 and 111.1 apply thereto.

Rule No. 113. Sales of ice. All sales of ice for domestic or commercial consumption are taxable.

Persons making retail sales of ice must pay the tax even though the purchaser thereof uses the same in cooling perishable personal property which is to be resold by him.

Sales of cube ice to restaurants or taverns, which is placed in drinks sold at the place of business, are not subject to the sales tax. Sales of ice for use in air cooling devices or refrigerator units are taxable.

The gross receipts from the sale of ice is taxable where ice is sold to railroads or other persons to be used for icing or reicing cars belonging to the carrier, other carriers or persons owning such cars.

Persons selling ice are required to hold a retail sales tax permit and remit tax to the commission in accordance with the provisions of this rule. Railroads are deemed to be the consumers and not retailers where ice is used by them for icing or reicing cars for shippers even though a charge is made for such service.

Rule No. 114. Photographers and photostaters. Photographers, photo finishers and photostaters are engaged in the business of selling tangible personal property at retail, the gross receipts from which are taxable.

No deduction will be permitted for developing, "camera" or retouching charges.

Sales of frames, Kodak films and other articles by photographers or photo finishers are taxable sales at retail.

Supply houses selling to photographers, photo finishers and photostaters, the paper upon which

prints are made, and other articles which become component parts of the finished articles, are making sales for resale. On the other hand, supply houses selling equipment supplies, dry plates, films, materials or chemicals to such persons, which do not become component parts of the finished product produced for sale, are making sales for consumption.

Tinting or coloring photographs delivered to a photographer by a customer constitutes a service and receipts therefrom are not taxable.

Rule No. 114.1. Photo finishers. Where individuals deliver to what are commonly known as photo finishers, films for developing by the latter, the charge made by photo finishers for actual developing of the films is compensation for a service and does not represent receipts from the sale of tangible personal property. If, however, the photo finisher supplies or sells to his customer, for whom he may be developing the film, printed pictures, the charge for such prints or pictures would constitute a sale at retail, the gross receipts from which would be taxable. In such cases, if the photo finisher does not segregate the charge for developing of the films the charge for prints or pictures, the total amount of the charge to the customer would be taxable.

Rule No. 114.2. Sales of photographs to newspaper or magazine publishers for reproduction. The sale of photographs by a person engaged in the business of making and selling photographs to newspaper or magazine publishers for reproduction is taxable, provided however, that where it is necessary for a photographer to leave his place of business to photograph a scene or article for a magazine or newspaper publisher, only the selling price of the photograph shall be included in the gross receipts, where a separate charge is made for traveling to and from the photographer's place of business and is billed separately and apart from the charge for the photograph itself.

Rule No. 115. Gravel and stone. Where a contract is entered into between a contractor and a county, and the contract calls for delivery along a road to be improved, there is a sale of tangible personal property to the county which makes the contract a retail sale and the contractor a retailer under the retail sales tax law and charged with the collection of the tax of two per cent of the delivered price at point of delivery from the county purchasing said materials.

However, if there is a contract for the sale of the materials and another contract for the delivery thereof, the sales tax will apply in such a case on the price received for the materials, to be collected by the contractor as a retailer, from the county purchasing the same.

Example 1: A contractor enters into a contract with a county to sell and deliver to it materials and supplies on its roads at an agreed price of so much per unit, the total amount received for such materials being $1,000. The tax to be collected by the contractor in this case is $20.00.

Example 2: If a contractor enters into a contract with a county to sell it materials at so much per unit and at the same time he or some one else enters into a contract to deliver it on the roads where it is to be used at so much per unit, and the total price received for the materials is $500.00, and the total amount received for the trucking is $500.00, the tax to be collected would be computed on the purchase price of the materials only, and would be $10.00.

Where a contract provides not only for the sale and delivery of materials, but also for the conversion thereof into a finished unit of work, into which the materials are intermingled, the materials and labor being furnished for a lump sum of money, the contractor in that case is the ultimate consumer, and is liable for the tax on the materials so used in the construction of the project. The tax would apply only as to the purchase price of the materials used, or the market value thereof.

Example 3: A contractor enters into contract with a county to furnish the materials and labor necessary for the construction of a cement culvert. That is a lump sum contract. The contractor is considered the ultimate consumer of the materials used, and is liable for the tax thereon as stated in the above paragraph.

Rule No. 116. Antiques, curios, old coins or collectors' postage stamps. Curios, antiques, art work, coins, collectors' postage stamps and such articles sold to or by art collectors, philatelists, numismatists and other persons who purchase or sell such items of tangible personal property for use and not primarily for resale, are sales at retail subject to the tax.

Stamps, whether cancelled or uncancelled, which are sold by a collector or person engaged in retailing stamps to collectors, are taxable.

The distinction between stamps which are purchased by a collector and stamps which are purchased for their value as evidence of the privilege of the owner to have certain mail carried by the U. S. government, is that which determines whether or not a stamp is taxable or not taxable. In other words, a stamp becomes an article of tangible personal property having intrinsic value when, because of the demand, it can be sold for a price greater than its face value. On the other hand when a stamp has only extrinsic value as evidence of the right to certain services or as indicating that certain revenue has been paid it is not subject to either retail sales tax or use tax.

It is not the custom to trade in stamps which have no inherent value, but when, because of scarcity of the stamp, its value as a piece of printed paper increases in proportion to the demand or scarcity of such an article; then the stamp becomes an article of tangible personal property and its sale is taxable.

Stamps are not taxable when purchased for and intended to be used for obtaining postal service or indicating that certain revenue has been paid.

Rule No. 117. Pawnbrokers. Pawnbrokers are primarily engaged in the business of lending money for the repayment of which they accept as security tangible personal property from the owner or pledgor.

In case the pledgor does not redeem the property pledged or pawned within specified statutory time, such property is forfeited to the pawnbroker, to whom title thereto passes at such time.

Where pawnbrokers thereafter sell such articles at retail, they are making sales within the sales tax law, and must collect and remit the tax thereon.

Rule No. 118. Druggists and pharmacists. Pharmacists and registered prescription druggists engaged in the business of selling drugs and medicines on prescription, and other merchandise at retail, are liable for tax on the gross receipts from such sales.

Sales made by pharmacists or prescription druggists to physicians, surgeons, dentists, veterinarians, or other consumers and users are sales at retail and are taxable.

Rule No. 119. Memorial stones. Persons engaged in the business of selling memorial stones are selling tangible personal property, and when such stones are sold to final buyers, the gross receipts from such sales are taxable. Where the seller of a memorial stone agrees to erect a stone upon a foundation, the total gross receipts from the sale, including the erection of the foundation and the stone, are taxable, since the foundation is deemed to be a part of the sale of the memorial stone, and the total selling price, including the foundation, represents the sale at retail.

Charges for inscription, or other work incident to preparing a stone for the customer before it is erected, constitute a part of the selling price of the stone, and are therefore taxable.

Charges for inscription upon a stone subsequent to the erection of same, are considered sales of service upon which no sales tax applies.

Applies to sales tax only.

Rule No. 120. Commercial telephone exchanges. All telephone exchanges operating switch boards must hold retail sales tax permits and must collect and remit the retail sales tax upon their entire gross receipts from or in connection with the operation of such exchanges.

The tax shall apply to receipts from the transmission of messages and conversation wholly within the state, for which the exchange collects the charge. In the case of a pay station, the exchange must pay the tax on the total receipts therefrom. Where a minimum amount is guaranteed to the exchange from any pay station, the tax shall be computed on the full amount collected.

Fees known as switch board charges paid to a commercial telephone exchange by telephone lines, not operating switch boards, must be included in the gross receipts of such commercial exchange.

Commercial telephone companies which levy assessments upon their subscribers on a quarterly, semiannual, annual or any other basis, must include the amount of such assessments in their gross receipts.

In computing the tax due this state, federal taxes separately billed the customer shall be excluded.

Exemptions: Receipts from telephone services rendered in connection with essential governmental functions of the United States or of the state of Iowa are not subject to the tax. Cities, counties and other political subdivisions of the state are not exempt.

Collection of the tax from users: The tax on local exchange service shall be computed on the amount billed by the exchange to each subscriber or member for such service and the amount of the tax shall be indicated on the toll statement, excluding the federal tax on the toll calls.

Telegrams charged to the account of telephone subscribers and billed by the telephone company shall appear on the toll bill with the tax added.

Where one commercial telephone company furnishes another commercial telephone company services or facilities which are used by the second company in furnishing telephone service to its customers, such services or facilities furnished to the second company are in the nature of a sale-for-resale and the charges therefor are exempt from the sales tax.

Rule No. 120.1. Communication services furnished by hotel to its guests. Hotels in the state of Iowa, as a common practice, purchase telephone communication service from telephone companies and furnish such services to the guests of the hotel. The hotel makes a charge for this communication service to its guests in an amount which exceeds the cost of such service to it from the telephone company.

The retail sales tax shall apply to the entire charges which the hotel makes to its guests for such communication service whether the guest calls be local or long distance, except that interstate calls are exempt.

However, for the efficient administration of the law, the hotel shall remit to the telephone company a tax of two per cent of the gross receipts which the telephone company derives from the charges for all communication services, except interstate calls, and the telephone company shall be responsible for reporting and remitting such tax to the state.

In addition to the foregoing, the hotel shall report to the state as its gross receipts, the amount which it charges its guest which is over and above the amount of the guest call charges to the hotel by the telephone company, sales tax or federal excise tax not considered, and remit two per cent tax thereon.

Hotels making such extra charges on guest calls must hold a retail sales tax permit, but a separate permit is not needed where one is held for other sales at the same location.

The provisions of this rule relating to the method of reporting and remitting the tax shall apply to communication service rendered on and after March 1, 1951.

Applies to sales tax only.

Rule No. 121. Sales to telephone and telegraph companies. Receipts from sales of tangible personal property to telephone and telegraph companies are taxable under the provisions of the retail sales tax law.

For purchases subject to use tax, see rule No. 191.

Applies to sales tax only.

Rule No. 122. Telegraph service. Sales of service for the transmission of messages, night letters, day letters and all other messages of similar nature from person to person within this state are subject to the retail sales tax. Any such service between an Iowa resident and a nonresident is considered interstate commerce, exempt from the tax.

Applies to sales tax only.

Rule No. 123. Private clubs. Private clubs, such as country clubs, athletic clubs, fraternal and other similar social organizations, are retailers of tangible personal property sold by them, even though the

sales are made to members only. Therefore, such organizations shall procure a retail sales tax permit and report and pay retail sales tax on the gross receipts of all sales made by such clubs, less the allowable deductions.

Where a club does not regularly operate a commercial unit but only operates such unit from time to time, but taxable sales are made by the club, two quarters or less of each fiscal year, then such clubs should procure a temporary retail sales tax permit.

Where clubs operate amusements or amusement devices or coin-operated machines the gross receipts therefrom shall be included with the gross receipts from other taxable sales on which the tax is computed.

Rule No. 124. Aircraft sales. A. The receipts from the sale of aircraft at retail in Iowa are subject to the retail sales tax.

Persons selling aircraft in Iowa for the purpose of resale shall secure from the purchaser a certificate of resale in substantially the form as follows:

The undersigned.....
Name and Address of Purchaser
hereby certifies that the.....
Description of Purchase
is being purchased for the purpose of resale only; that same will not be used for any other purpose than that of demonstration in connection with the sale of same in the regular course of business; that same is not to be used in conducting a flying school or rendering passenger service for hire; that the undersigned holds retail sales tax permit No. .....

.....
Signature of Purchaser

B. In event an aircraft is purchased tax-free on the theory of resale by a person regularly engaged in selling such equipment at retail in Iowa, but is subsequently appropriated by the retailer for use in conducting a flying school or rendering passenger service for hire, or for personal private use or for any other purpose than strictly demonstration in the regular course of sales, the retailer shall be liable for the payment of the sales tax on such equipment so appropriated at the close of the quarterly period during which the equipment was placed to such use. The tax will be due on such equipment computed on the retailer's purchase price and the cost of which should properly be shown under Item 1(a) of the retail sales tax return blank ST-50.

Rule No. 125. Schools sponsoring national defense training school courses. Local schools purchasing tangible personal property to be paid for by federal funds, outside the state of Iowa, for use in national defense training school courses in Iowa, are not subject to the payment of use tax, nor are Iowa retailers subject to the payment of sales tax when such property is sold to local schools for such purpose.

Iowa retailers may be exempt from payment of sales tax in respect to property sold to such schools for defense training purposes, if the seller secures from the school a statement certifying the use to be made of the property and indicating the project or training course number. A local school, when purchasing from out-of-state suppliers registered to collect the use tax, should give a like certificate to such registered supplier in order that the billing of the use tax may be omitted.

Rule No. 126. Lease agreements. A person who purchases tangible personal property for the purpose of leasing or renting same to others is deemed to be the final user or consumer of the tangible personal property so purchased and used.

Therefore, the gross receipts from the sale of such property to such a person for such a purpose made at retail in Iowa are subject to the sales tax.

However, if a person, for all intents and purposes, sells tangible personal property at retail in Iowa but under circumstances where the transaction is designated as a lease or rental for the purpose of retaining title in the seller as security for the payment of the purchase price, or for the purpose of evading sales tax or use tax, or both, the transaction shall be deemed to be a sale and the receipts of such transaction of final consumers will be subject to the sales tax.

Rule No. 126.1. Leasing or renting tangible personal property. Rental receipts from the leasing or renting of tangible personal property are not subject to retail sales tax or use tax, where the title to the property remains in the lessor and there is no option in the lease to purchase the tangible personal property.

The lessor in such cases is considered to be for the purpose of sales or use tax the final user or consumer of the tangible personal property so leased. This means the lessor would owe sales tax or use tax on all such property so leased which had been purchased by him on or after the effective date of the use tax law, or April 16, 1937, measured at the rate of two per cent of the lessor's purchase price. In event the lessor manufactured the item leased, then the measure of tax would be two per cent of manufacture, where the item had been manufactured on or after April 16, 1937.

Where tangible personal property is leased and there exists in the rental agreement an option under the provisions of which the lessee may purchase the tangible personal property and the rentals previously paid may be applied upon the purchase price together with an additional amount specified in the rental agreement to be paid by the lessee if the option to purchase is exercised, then if the option is exercised the transaction will be regarded as a sale by the lessor and a purchase by the lessee and the total amount paid by the lessee, including the advance rental payments plus the balance paid, will be the measure on which the tax will be computed.

Where a rental agreement is made with an option to purchase, but where the lessee does not exercise the option, then the lessor will be treated as a consumer and will be responsible for sales or use tax as the case may be on his purchase price or cost of manufacture of the item leased, even though in a subsequent transaction the lessor may sell the tangible personal property to another party. Upon the subsequent sale to another party, where the sale is at retail, the seller's receipts therefrom will be subject to retail sales tax, even though the seller may have paid tax as consumer on the rental transaction at a prior time.

See rule No. 166.

Rule No. 127. Purchases or sales by schools—sales tax. 1. When purchasing coal, library books, supplies, equipment, etc., except new motor vehicles,

in Iowa for consumption, or use by the school but not for sale, schools are required to pay the two per cent sales tax to the retailer at the time of purchase, the same as private individuals.

2. When purchasing textbooks and other supplies in Iowa for sale and not for consumption or use, schools are not required to pay the two per cent sales tax.

3. When selling to pupils textbooks or supplies that belong to the school district where the net proceeds go into the general fund, the seller appointed by the board as depository agent is not required to collect the two per cent sales tax whether such seller is a retail merchant or some person appointed to make such sales at the school building, but if such books or supplies are privately owned the seller must collect said tax.

4. When selling tickets to athletic games and other school activities, where the entire net proceeds thereof are expended for school purposes, schools are not required to collect the two per cent state sales tax.

Use Tax. 1. When purchasing coal, library books, supplies, equipment, etc., except new motor vehicles, outside of Iowa for consumption or use by the school or for rental purposes but not for sale, schools, in the event the said use tax has not been paid to their supplier, are required to pay the two per cent use tax direct to this commission, the same as private individuals.

2. When purchasing textbooks and other supplies outside of Iowa for sale and not for consumption or use, schools are not required to pay the two per cent use tax.

3. When purchasing new motor vehicles outside or inside of Iowa for use by the school, two per cent use tax imposed thereon shall be paid by the school to the county treasurer* of the county in which the vehicle is required to be registered.

Rule No. 127.1. School lunch program. The Act of the 52nd General Assembly which provided for refund of taxes paid to tax certifying and tax levying bodies did not in any manner change the law in regard to exemption of tangible personal property purchased for resale. For many years past, purchases made by schools for resale have been exempted from sales tax under the provisions of rule No. 24. Therefore, purchases of groceries, meats and other articles of food which are to be resold by the school are exempt from the retail sales tax upon presenting, to the retailer, a certificate of resale ST-5.

When school lunches are resold to pupils, such transaction is also exempt from the retail sales tax by virtue of subsection four of section 422.45, Code of 1950, for the reason that the entire net proceeds of a school lunch program are returned to that program or to the school district and such net proceeds, if any, are therefore expended for educational purposes.

Applies to sales tax only.

Rule No. 128. Activities of schools and religious or charitable organizations. The gross receipts from educational, religious, or charitable activities, where the entire net receipts are expended for educational, religious, or charitable purposes only, are exempt from the sales tax.

Such exemption is available, in the case of a school or college, when athletic activities constitute a curricular or extra-curricular activity of the school or college, and are subject to its management and control.

A religious or charitable organization claiming this exemption must be an established and recognized organization devoted to educational, religious, or charitable purposes.

No claim for such exemption will be allowable unless it is clearly shown that the entire net proceeds of the activity are to be devoted to educational, religious, or charitable purposes.

Each claim for such exemption will be considered in the light of the particular circumstances.

This rule is applicable in the case of receipts from lectures, dances, and entertainments sponsored by the same kind of organizations.

Rule No. 129. Undertakers and funeral directors. The funeral director or undertaker is engaged in the business of selling tangible personal property such as caskets, grave vaults, and occasionally, grave clothing and flowers. He is likewise engaged in rendering service, such as embalming, and providing livery service and other accessories necessary and convenient in conducting funerals. He is liable for tax measured only by his gross receipts from sales of tangible personal property, as distinguished from services which he renders.

Where funeral directors and undertakers charge lump sums to customers covering the entire cost of the funeral, without dividing the charge for tangible personal property and the charge for services in rendering a bill to the customer, for the purpose of reporting the sale of funeral supplies and merchandise, funeral directors shall report the full amount of the funeral bill, less any cash advanced for purposes such as the purchase of a cemetery lot or grave, opening and closing of grave, other cemetery expenses, remuneration of minister, choir, use of church, press notices or any other cash advanced.

Retail sales tax shall be reported and paid at the rate of two per cent on fifty per cent on the total funeral bill, less cash advanced. All other plans or methods of reporting retail sales tax by funeral directors for the sale of funeral supplies and merchandise are hereby declared to be null and void.

The funeral director must keep his books so as to show clearly the receipts, cash advances, invoices, sales records, and such other pertinent facts as may from time to time be required by this commission.

The funeral director is considered to be purchasing for resale caskets, grave vaults, grave clothing, embalming fluid, cosmetics, chemicals, etc., the tax on which is passed on to his customers and the funeral director should purchase such items tax free from his suppliers on the theory of resale. The tax on such merchandise shall be accounted for on the basis of two per cent of fifty per cent of the charge for a complete funeral.

The funeral director is considered to be using or consuming office furniture or equipment, funeral home furnishings, advertising calendars, booklets, motor vehicles and accessories, embalming instru-

*Since the registration of publicly owned motor vehicles is with the motor vehicle department, rather than with the county treasurer, as is the case with privately owned motor vehicles, the two per cent use tax is paid direct to the motor vehicle department at the time of the first registration of such new motor vehicle, rather than to the county treasurer.

ments and equipment, grave equipment, stretchers, baskets and other items which the funeral director uses or consumes in the operation of his business and the title and possession to which are not passed on to his customer. With respect to these items the funeral director should pay the sales tax to his Iowa supplier when the items are bought in this state and should remit use tax directly to the commission when such items are purchased out-of-state, unless the out-of-state supplier is registered with the commission and authorized to collect the use tax for the state, in which last instance the use tax should be paid to the registered supplier.

Where a funeral director is engaged to prepare a body and place it in a casket for shipment out of the state in what is known to the trade as "ship-outs" the retail sales tax shall apply. The delivery of the casket is deemed to have taken place when the body was placed therein.

Rule No. 130. Dentists. Dentists render professional services, the gross receipts from which are not subject to the retail sales tax. On the other hand, the dentist is deemed to be the final user or consumer of all tangible personal property purchased by him for his use in the rendition of his professional service, except "repair work" furnished to him by Iowa dental laboratories, the last subject being hereinafter discussed.

The dentist being the final user or consumer of the tangible personal property which he purchases for use in the rendition of his professional services, should pay the sales tax to his Iowa suppliers on all such purchases made in Iowa with the exception of "repair work" furnished by Iowa dental laboratories.

The dentist should also report and remit the use tax directly to the commission concerning all tangible personal property purchased from out-of-state suppliers, unless the out-of-state supplier is registered with this department and authorized to collect the use tax for the state, in which last instance the use tax due should be paid to the registered supplier.

The Iowa dental laboratory will bill its Iowa dentist customers for sales tax on the full charge made for all new work which involves the sale of tangible personal property to the dentist. Charges which are made by Iowa dental laboratories to the dentist for services classified as "repair work" are not subject to sales tax, insofar as the Iowa dentist is concerned. The Iowa dental laboratory is deemed to be the final user or consumer of the tangible personal property which the laboratory uses in completing the "repair work" furnished to the dentist. The Iowa dental laboratory will arrive at the amount of material used in such "repair work" by deducting eighty-five per cent of the full charge made for the repair work and compute the sales tax at the rate of two per cent on the balance, or two per cent of fifteen per cent of the total charge for the repair work.

Where the Iowa dentist has "repair work" furnished by dental laboratories located outside the state, who are not registered for the collection of the use tax, the Iowa dentist when reporting and remitting use tax on such "repair work" shall compute the tax on fifteen per cent of the total charge made for the "repair work."

"Repair work" within the meaning of this rule shall consist of:

DENTURES	PARTIALS (Metal Work)	BRIDGE
1. Tooth or teeth	1. Solder clasp	1. Grind-in tooth or teeth
2. Broken	2. Solder bar	2. Repair crown
3. Repair post-dam	3. Repair new clasp (add on)	3. Assemble bridge
4. Relines	4. Add rest lug	4. Add porcelain
5. Periphery border	5. Add saddle	
6. Reface (new gum)	6. Add tang to clasp	
7. Vulcanize clasp to place	7. Add retention to bar	
8. Back up anterior teeth		
9. Repair broken horn (Anterior)		

Applies to sales tax only.

Rule No. 131. Iowa dental laboratories. Iowa dental laboratories are engaged in selling tangible personal property to and performing services for Iowa dentists.

The receipts of the Iowa dental laboratories from the sale of tangible personal property to dentists are subject to the Iowa retail sales tax law, with the exception of "repair work" furnished to Iowa dentists.

The Iowa dental laboratory is deemed to be the final user or consumer of the tangible personal property which it uses in order to complete "repair work" furnished to Iowa dentists. Being the final consumer of such materials, laboratories should account to the commission in their retail sales tax returns under Item 1 (a) thereof the value of such materials used in the "repair work." The tax is not passed on to the dentist as an item of tax with respect to "repair work." The laboratory shall arrive at the amount of material used in the repair work by determining fifteen per cent of the full charge made to the dentist for the repair work and compute the two per cent tax on that figure.

The Iowa dental laboratory should purchase tax-free all tangible personal property which forms a component or integral part of the new work or "repair work" which it is furnishing to Iowa dentists or other dentists, on the theory of resale.

The Iowa dental laboratory is deemed to be the final user or consumer of all other tangible personal property, including tools, office supplies, equipment, and any other tangible personal property which does not form a component part of the new work or "repair work" furnished to Iowa dentists. With respect to these items it should pay the sales tax to its Iowa suppliers when purchasing in this state, or should remit the use tax directly to the commission when such items are purchased from out-of-state suppliers, unless the out-of-state supplier is registered with this commission and authorized to collect the use tax for the state, in which last instance the use tax should be paid to the registered supplier.

The Iowa dental laboratory is required to hold a retail sales tax permit.

"Repair work" within the meaning of this ruling shall consist of:

DENTURES	PARTIALS (Metal Work)	BRIDGE
1. Tooth or teeth	1. Solder clasp	1. Grind-in tooth or teeth
2. Broken	2. Solder bar	2. Repair crown
3. Repair post-dam	3. Repair new clasp (add on)	3. Assemble bridge
4. Relines	4. Add rest lug	4. Add porcelain
5. Periphery border	5. Add saddle	
6. Reface (new gum)	6. Add tang to clasp	
7. Vulcanize clasp to place	7. Add retention to bar	
8. Back up anterior teeth		
9. Repair broken horn (Anterior)		

For regulations as to out-of-state dental laboratories, see rule No. 198.

Rule No. 132. Dental supply houses. Dental supply houses are engaged in selling tangible personal property to dentists and dental laboratories.

The gross receipts from the dental supply house derived from the sale of tangible personal property sold for delivery in Iowa to dentists are subject to the retail sales tax.

The gross receipts of the dental supply house from the sale of tangible personal property sold for delivery in Iowa to Iowa dental laboratories are subject to the retail sales tax, except that property which the dental laboratory uses in forming a component part of the tangible personal property furnished to his dentist customers, which includes new work and repair work. When the dental laboratory is purchasing tangible personal property, a part of which is to form a component part of the property which it is selling and a part of which it is to use or consume, the laboratory may give to its supplier a certificate of resale covering the entire purchase, after which the supplier will omit the billing of the sales tax. Dental laboratories making intrastate sales to Iowa dentists or Iowa dental laboratories are required to hold a retail sales tax permit.

Dental laboratories making interstate sales to Iowa dentists or dental laboratories are required to register for the collection of use tax, in event they come within the mandatory requirements of the use tax law, in the matter of registering and collecting the use tax for the state.

Rule No. 133. News distributors and magazine distributors. News distributors and magazine distributors engaged in selling magazines and periodicals intrastate in Iowa to magazine boys or girls or other persons who are engaged in part-time distribution of such magazines are deemed to be making sales at retail, the receipts from which are subject to the retail sales tax.

Such news distributor's or magazine distributor's receipts from the sale of magazines or periodicals to street newsstands will be subject to the retail sales tax, provided the operator of the newsstand does not hold a retail sales tax permit.

Rule No. 134. Magazine subscriptions by independent dealers. The gross receipts from the sale of subscriptions to magazines or periodicals, derived by independent distributors or dealers in the state of Iowa who secure such subscriptions as independent dealers or distributors, are subject to the retail sales tax and such independent distributors or dealers must hold a retail sales tax permit and report two per cent of receipts derived from such subscriptions.

If, however, the person securing the subscription in Iowa is acting as an agent for an out-of-state publisher or subscription agency and the subscription is forwarded to such out-of-state principal for acceptance and fulfillment by shipment of the magazines to the subscribers in Iowa, the receipts from such subscriptions are subject to the retail sales tax law. (See rule No. 190.) The commission has found that it is necessary for the practical administration of the law to hold an agent selling magazine subscriptions liable for the collection of either the retail sales tax or use tax as the case may be.

Section 423.1.

Applies to sales tax only.

Rule No. 135. Sales by finance companies. Finance companies who repossess or acquire tangible personal property in connection with their finance business and who sell tangible personal property at retail in Iowa are required to hold a retail sales tax permit and remit to the commission two per cent of their receipts of such sales at retail in Iowa. For rules in reference to motor vehicles, see No. 207 and No. 209.

Rule No. 136. Sales of baling wire—binder twine. The receipts from the sale of baling wire to farmers or others who use such baling wire to bale hay or other commodities for sale on the market are not subject to the retail sales tax. However, receipts from the sale of baling wire to balers, who are engaged in baling hay for others, are subject to the retail sales tax.

The receipts from the sale of binder twine which is ordinarily sold to farmers for use in binding grain, corn, etc., are subject to the retail sales tax.

Applies to sales tax only.

Rule No. 137. Claim for refund of sales tax. See section 422.66.

Refunds of sales tax are made by the commission only to those persons who have remitted such sales tax directly to it.

Persons claiming refund of sales tax shall prepare such claim on official claim for refund blanks, Form ST-52A, which forms are furnished by the commission. The claims for refund must be filed in duplicate with the commission, each of which should be properly sworn to in the presence of a notary public or clerk of district court. Such claims should be fully executed and clearly state the reasons and facts on which the claim for refund is based.

Section 422.67

For refund to tax certifying and tax levying bodies—see rule No. 49. For refund to relief agencies see rule No. 51.

DIVISION III. BUSINESS TAX ON CORPORATIONS

Art. 500. Sec. 422.32. Definitions.

Art. 501. Definitions. All definitions and provisions of the act and of regulations relating to the gross and net incomes of resident individual taxpayers are applicable to the gross and net incomes of corporations, except that no exemptions from computed tax are allowed, also except as to rates of tax.

Similar provisions of the law and regulations relating to corporations are equally applicable to resident individual taxpayers unless specifically assigned to corporations.

Art. 502. Associations taxable as corporations. An association may be taxable as a corporation when it constitutes an 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, an "investment" trust, (whether of the fixed or the management type), and any other type of organization (by whatever name known) which is not, within the meaning of the income tax law, a trust, an estate, a general partnership or a limited partnership. If the conduct of the affairs of a corporation continues after the expiration of its charter or the termination of its existence, or if it carries on business before its corporate organization is completed, it becomes an association.

Art. 503. Deduction of federal excess profits tax. Only the net amount of the federal excess profits tax (after deduction from the tax of the post war credit), will be an allowable deduction from corporate gross income. When the amount of such post-war credit is recovered by the taxpayer, it should not be included in gross income.

Art. 504. Massachusetts trust. A "Massachusetts trust," which is taxable as a corporation, is a form of business consisting of an arrangement whereby property is transferred to trustees in accordance with an instrument of trust to be held and managed for the benefit of such persons as may from time to time be holders of transferable certificates entitling holders to share ratably in the income of the property, and, on termination of the trust, in the proceeds, and where trustees carry on business by employing corporation methods and forms.

Art. 505. Sec. 422.33 [Sub. 1]. Corporate tax imposed.

Art. 506. 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.

Art. 507. Classification of income. The law classifies the income of corporations as (1) income derived from the manufacture or sale of tangible personal property, meaning corporeal personal property, such as goods, wares, merchandise, and farm products (including products of the orchard, vineyard, and dairy) and (2) income derived from business other than the manufacture or sale of tangible personal property, including dividends, interest, rents, royalties, and income from personal service.

Art. 508. Allocation of income. In the case of income falling within class (1) of art. 507, if the trade or business is carried on entirely within the state, the tax shall be imposed upon the entire net income; but if such business is carried on partly within and partly without the state, the tax shall be imposed only on the portion of the net income reasonably attributable to the trade or business within the state, as determined in accordance with the following articles. The income under class (2) when received in connection with a business carried on within the state shall be allocated to the state, and when received in connection with a business carried on without the state shall be allocated outside the state, such income being nonapportionable.

The income from dividends, interest, and royalties on patents and copyrights follows the residence of the recipient, except where such intangible property is used in connection with a business carried on in Iowa or is acquired in connection with Iowa business, in which case the income from such intangible property follows the situs of the business. An Iowa resident or an Iowa business is subject to tax on royalties from patents and copyrights, interest, and dividends (and in the case of a dealer, profits on the sale of such patents, copyrights or securities) even though the intangibles may have been issued by interests or secured by business or property located wholly without the state. For example, where an Iowa taxpayer sells tangible or intangible property outside the state and takes notes or other securities in payment therefor, the situs of such securities is in Iowa, and income derived from them is taxable in Iowa. In the case of a nonresident the income from such intangible personal property is not subject to tax in Iowa unless the property has acquired a situs in this state. See also arts. 505 and 512.

Art. 509. Income which follows the residence of the recipient. Income derived from intangible property, including interest on land contracts, mortgages, bonds, bank deposits, notes, and other securities, on dividends from shares of stock; income from patents and copyrights; and income from personal service, is not apportionable for the reason that such income and profits (or losses) follow either the residence of the recipient of the income or the situs of the business.

When income from such intangible property is inseparably connected with the business of a corpo-

ration carried on in Iowa, it will be assigned to this state and will constitute nonapportionable income. When such income is integrated with the corporation's business carried on outside of the state, it may not be assigned to Iowa. The determining factor in any case will be whether or not the income is integrated with the business of the corporation within or without Iowa, business carried on without Iowa meaning a business unit carrying on business outside of this state, and does not include individual or separate transactions made here or there outside of Iowa by an Iowa corporation.

Art. 510. When income is integrated. Integration means the employment of property as a constituent part and as an essential unit of the business. For example, the collection of interest on bank deposits localized in Iowa is integrated with the business in this state if the deposits are funds regularly used in the business and the interest received is likewise used. Such income is assignable to this state in its entirety. The receipt of interest on notes and accounts receivable which arose from sales made by a branch in Iowa, even though collected by the home office of a foreign corporation, is integrated with the Iowa business of the corporation and is therefore assignable to this state. On the other hand, interest on bank deposits made by the Iowa branch, when such deposits are in bank outside the state and not subject to withdrawal by the branch and when the interest is receivable and used by the home office, is not integrated with the Iowa business of the corporation.

Art 511. Situs of real estate and tangible personal property. Real estate and tangible personal property have a situs in the state in which located. However, if such property is owned by a corporation carrying on business in this state, and is integrated or inseparably connected with business carried on within this state, the income therefrom is Iowa income.

Art. 512. Allocation and apportionment of income. 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.

In determining the amount of income assignable to Iowa by the statutory method, there are two kinds of income to be considered. There are (1) apportionable income and (2) nonapportionable income. Nonapportionable income follows the domicile of recipient or place of integration of property from which income is received.

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.

In no case shall the amount of interest paid which is deducted from the interest received as related expense exceed the amount of such income from interest.

Art. 513. Gross sales within the state defined. 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:

(a) Goods sold and delivered within the state to a common carrier and consigned to a point within this state, regardless of where such shipment may be afterwards consigned by the purchaser.

(b) Goods sold and delivered within the 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.

Art. 514. Apportionment fraction. 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 art. 513.

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.

Art. 515. 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 article 512 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. Commission's Amendment 6-21-51. 1325-IT

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.

Art. 516. Income from personal service defined. 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.

Art. 517. Sec. 422.33. [Sub. 2] Corporate tax imposed.

Art. 518. 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.

Art. 519. Separate accounting method. 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 taxable income, and their allocation must be based upon the ratio of 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.

Art. 520. Transfer of reserved and deferred credits to surplus. Reserves or other accounts transferred to surplus or which are in effect transfers to surplus result in taxable income to the extent that such reserves or other accounts have been created through deductions taken and allowed on Iowa income tax return. Transfer of reserves or other accounts which were in existence on January 1, 1934, represent adjustments of capital or net worth existing as of that date and do not constitute taxable income.

Transfers made for the period open to audit represent taxable income which should be allocated to the year affected by the adjustment. In the case of transfers applicable to the period from January 1, 1934, to the beginning of the period

open to audit, such transfers become taxable income of the year in which made.

Transfers of the following accounts will ordinarily fall within the meaning of this article:

(a) Reserves for depreciation and depletion.

(b) Excessive provision for guarantees, etc., accrued and allowed in prior years.

(c) Excessive provision for the redemption of trading stamps, profit-sharing coupons, etc., allowed and deducted in prior years.

(d) Liability set up for tickets, store money, or coupons that are not redeemed.

(e) Checks issued but not paid.

(f) Capital items charged to expense and restored.

(g) Interest on dividends erroneously credited to investments rather than income.

(h) Rentals credited to property rather than income.

(i) Sundry accruals set up and never paid.

Art. 521. Sec. 422.34. Exempted corporations and organizations.

Art. 522. Exemption of farmers and fruit growers associations and like organizations. The exemption under subsection 6 of section 422.34 will be denied if the association markets the products of nonmembers, provided the value of such products marketed for nonmembers exceeds 5 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.

Art. 523. 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 the compensation or other items of value paid by them to employees and others, as required by section 422.15, and related provisions.

Art. 524. 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 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 producers, $.....

(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:

(1) A certified copy of the articles of incorporation.

(2) A certified copy of the by-laws.

(3) 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.

Art. 525. Sec. 422.35. Statutes applicable to computation.

Art. 526. Sec. 422.36. Returns.

Art. 527. 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.

Art. 528. 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.

Art. 529. 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, and under the provisions of sec. 422.8, no part of an amount received therefrom by a shareholder may be included in his gross income.

Art. 530. 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 in-

come 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.

Art. 531. 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.

Art. 532. 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.

Art. 533. Sec. 422.37. Consolidated returns.

Art. 534. 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.

Art. 535. Sec. 422.38. Statutes governing corporations.

Art. 536. Sec. 422.39. Statutes applicable to corporations.

Art. 537. 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 inter-company 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 corporations 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.

Art. 538. Sec. 422.40. Cancellation of authority—penalty—offenses.

Art. 539. Corporate provisions in general. 1. If a shareholder in a corporation gratuitously forgives its indebtedness to him, the transaction constitutes an addition to the capital of the corporation; but, where a corporation releases a debt due it from a stockholder, it is equivalent to the payment of a dividend to such stockholder. Art. 51.

2. Fees and expenses in connection with the organization, reorganization, or increase of the capital stock of a corporation are capital expenditures and may not be deducted at any time.

3. Dividends received from instrumentalities of the United States and from the Federal Reserve Banks are not taxable income. See art. 106 for complete list.

4. Where stockholders of a corporation agree that the surplus shall be equally divided among themselves, the distribution constitutes a dividend.

5. A corporation which sets aside a fund for the insurance of its employees is not required to file a separate return for such fund, but the income therefrom shall be included in the gross income of the corporation.

6. For the purpose of the tax, and for the purpose of a return, each corporation must be considered a separate entity.

7. Insurance premiums paid by a corporation on policies on the lives of its officers, such insurance being assigned as security for a loan, are not deductible.

8. A corporation may not become a member of a partnership but may participate in a joint venture.

9. An association which is not a partnership or a limited partnership is a corporation.

10. A corporation which has ceased to exist in contemplation of law, but continues its business in quasi-corporate form is an association or corporation.

11. Where a corporation pays the premiums on life insurance of its officers, the corporation not being a beneficiary under such policies, and it is shown that the payments were duly authorized as additional compensation, the amount of such premium payments is deductible.

12. Where a corporation carries on business before incorporation is completed, it is an association, and, as such, is subject to the corporation tax.

13. Where a corporation dissolves and disposes of its assets, without making provision for the payment of the income tax, liability for the tax follows the assets so distributed. Penalties will attach to the principal officers of the corporation.

For regulation concerning renegotiated federal contracts see art. 331.

Art. 540. Sec. 422.41. Corporations.

DIVISION V ADMINISTRATION

Art. 600. Sec. 422.60. Generally—bond—approval.

Art. 601. Sec. 422.61. Powers and duties.

Art. 602. Sec. 422.62. Funds.

Art. 603. Sec. 422.63. General powers.

Art. 604. Examination of federal returns of taxpayers. While the right to examine a taxpayer's federal returns is not specifically granted by the statute, the authority to make such examination is conferred on the commission by sec. 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." All agents and representatives of the commission are authorized by it to make such examination, and the commission is given the power to require that such books, papers, records, or memoranda be produced for examination by procedure involving penalties for failure to comply.

Art. 605. Sec. 422.64. Assistants—salaries—expenses—bonds.

Art. 606. Sec. 422.65. Information deemed confidential.

Art. 607. Sec. 422.66. Correction of errors.

The state tax commission shall have the power to make refunds to persons affected by the provisions of subsections "h" and "i" of section two (2), section six thousand nine hundred forty-three and forty thousandths (6943.040), Code, 1939, as provided by this Act, who have paid state individual income tax during the period covered by this Act, which payments would be reduced or annulled through the application of these subsections. Such refunds shall be granted under such rules and regulations as the state tax commission may provide. Claims for such refunds shall not be barred by the

provisions of section six thousand nine hundred forty-three and ninety-seven thousandths (6943.097).

Chapter 43, Laws of the Fifty-first General Assembly. This paragraph is a temporary amendment and does not appear in 1946 Code.

Art. 608. Sec. 422.67. Certification of refund.

Art. 609. 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 refund 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 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.

Art. 609-A. Cross references to refunds.

Art. 317-1. On audit of returns.

Art. 324. On revision by commission.

Art. 312-3. Excessive withholding from nonresident.

Art. 610. Sec. 422.68. Statistics—publication of.

TREASURER OF STATE

MOTOR VEHICLE FUEL TAX DEPARTMENT

Regulation 1. Withdrawals from marine and pipe line terminals

Par. 1. No person, firm or corporation owning, leasing, possessing or operating a marine or pipe line with one or more outlets, terminals or storage facilities in the state of Iowa shall withdraw any motor vehicle fuel or petroleum product therefrom except through meters and accompanying accessories installed at the points of withdrawal, all of which, including the installation, shall have been first approved by the Treasurer of State.

Par. 2. No change shall be made in the methods of withdrawal until after the new method has first been approved by the Treasurer of State.

Par. 3. Reports of withdrawals, on prescribed forms, shall be made to the Treasurer of State, as required by him.

Par. 4. The Treasurer of State reserves the right to waive the provisions of Paragraph One (1) of this regulation when withdrawals are made solely into railroad tank cars and the Treasurer of State is satisfied that such withdrawals are accurately recorded and accounted for.

Regulation 2. Transportation of liquefied gas by liquefied gas retailers

The transportation in any conveyance by a liquefied gas retailer of liquefied gas in bottles or drums in a gross amount of not to exceed 700 pounds at any one time shall not be construed to be a transportation in bulk so as to require the liquefied gas retailer so transporting to hold a motor vehicle fuel transport license.

Regulation 3. Use of double-faced carbon in preparation of refund invoices.

Only double-faced carbon paper shall be used in preparing invoices showing the purchase of motor vehicle fuel on which a refund of the state gasoline tax is to be claimed.

VOCATIONAL EDUCATION

I. Sections II-VII inclusive, Iowa State Plan for Vocational Education, for the five-year period July 1, 1947 to June 30, 1952, includes information relative to the rules and regulations for programs in Agricultural Education, Home Economics Education, Trades and Industrial Education, Distributive Education, and Guidance, which will be reimbursed from state and federal funds. Copies of the plan are filed with this report.

II. I.O.F.T.—B-1—Iowa Policies and Procedures for Veterans Institutional On-Farm Training, developed by the state Board for Vocational Education in co-operation with the Veterans Administration, July 1950, includes the rules and regulations for the conduct of that program in Iowa. Copies of the bulletin are filed with this report.

III. Reimbursement policies for the regular programs included under I. above are determined by the Board for Vocational Education and consequently are not found in the state plan referred to above. The policies currently effective are as follows:

USE OF STATE AND FEDERAL FUNDS FOR VOCATIONAL EDUCATION EFFECTIVE JULY 1, 1951

A. State appropriations for state administration of vocational education are to be matched 100% with federal money where allowable under the federal Acts with the following two exceptions: First, any item that is questionable as far as use of federal funds is concerned, should be paid 100% from state funds. Second, any item approved by the Board for Vocational Education to be paid more than 50% out of state funds, does not need to be matched by federal funds.

B. Balance of funds to be distributed to local school districts, and state teacher training institutions (federal funds only), according to the following plans:

1. As long as funds are available, all reimbursement to be at the rate of 50%.

2. When it is no longer possible to reimburse at 50%, the available funds will be prorated for each service as follows:

a. Agriculture:

(1) Salaries paid for young farmer and adult programs to be reimbursed 50%.

(2) Balance of funds to be prorated on regular day school vocational agriculture classes.

(3) When rate of reimbursement falls to a minimum of 20%, no new departments will be established until sufficient funds are available to make the rate at least 20% for the established schools.

b. Distributive:

(1) Since all work reimbursed in this service is for part-time or adult classes, salaries will be reimbursed at the 50% rate.

c. Home economics:

(1) Salaries paid for part-time and adult programs to be reimbursed 50%.

(2) Reimbursement for summer employment to be at 50% rate.

(3) Balance of funds to be prorated on salaries of teachers of regular day school work.

(4) When rate of reimbursement falls to a minimum of 15%, no new departments will be added for reimbursement until funds are available to make the rate at least 15% for established departments.

d. Trades and industry:

(1) Part-time and adult classes to be reimbursed at 50%.

(2) Balance of funds will be prorated to the day trade classes.

(3) When rate of reimbursement on day trade falls to 15%, no new classes will be reimbursed until funds are available to make the rate at least 15% for established departments.

e. General conditions applying to all services:

(1) All approved travel to be reimbursed at 50% of local expenditures up to and including a rate of 7c per mile.

(2) All approvals are for current year only.

(3) All services may recommend that certain funds be set aside for special projects and studies which will further the development and improvement of the work of the state.

(4) Any increase in funds shall be used first, to maintain minimums suggested for various services; second, for new programs in school districts; third, to improve and expand going programs; fourth, to increase reimbursement up to the 50% rate.

Items I to VI, inclusive, are taken directly from the Iowa State Plan for Vocational Education for the five-year period, July 1, 1947 to July 1, 1952.

I. AGRICULTURAL EDUCATION

A. Plan for local supervision.

1. Types of organization.

a. The department of vocational agriculture functions as a part of the local public school program and therefore comes under the general supervision of the superintendent of schools in accord with the policies and provisions as set forth in the state plan for vocational education. If a school employs two or more vocational agriculture instructors, the local school shall designate one as the head vocational agriculture instructor.

b. The employment of local or county supervisors for agricultural education is not contemplated.

B. Program of instruction.

1. Types of classes to be conducted.

a. All-day classes.

(1) The instruction shall be designed to meet the needs of persons over fourteen years of age. Each class shall have a minimum enrollment of ten students who are regularly enrolled in high school. If the enrollment in a class is less than ten students due to unforeseen conditions, the school must secure the approval of the supervisor before proceeding with the class if reimbursement is to be expected.

(2) A four-year course in vocational agriculture must be provided in the high school with an average of at least 400 minutes of classroom instruction per week. A three-year course may be approved in a three-year high school.

(3) The length of daily sessions must be scheduled for the 36 weeks of the regular school year according to Plan "A", "B" and "C".

(4) A school may adopt one of the following plans:

(a) Two consecutive 60-minute periods of instruction, five days per week, for one year, and one 60-minute period of instruction, five days per week, for the other years, when only two all-day classes are offered.

(b) Two consecutive 60-minute periods of instruction, two days per week, and one 60-minute period, three days per week, for each class.

(c) Two consecutive 45-minute periods of instruction per day, five days per week, for each class.

(5) Each student is to conduct a satisfactory supervised farming program. This farming program will ordinarily include productive projects, improvement projects and supplementary practices. Students without facilities for developing a farming program may be placed by the instructor on a farm to secure practical farm work experience. Supervised farming programs of students should continue throughout the year and on an enlarging and continuing basis from year to year. Farming programs should be planned each year, in co-operation with the parents and with the assistance of the instructor. Students will be required to use a standard vocational agriculture farming program record book. There must be definite correlation of the supervised farming programs and classroom instruction.

(a) A productive project is a business venture for profit. It usually involves a production cycle of a farm enterprise. It should be owned and managed by the student.

(b) An improvement project is designed to increase the efficiency of the home farm business, to improve the farm home and its environment or to increase the real estate value of the home farm. The student ordinarily has no direct financial benefit though he may assume considerable managerial responsibility.

(c) Supplementary farm practices are specific jobs or practices. They are usually of short duration and are in addition to any work planned as productive or improvement projects. These may contribute directly to the improvement of the home farm and farm business.

(d) Placement for farming experience of a student without a farm background or with limited facilities on his home farm may be made to replace or supplement other types of supervised practice.

(6) Provision must be made by the local board of education for the instructor to provide follow-up instruction on the farm to students on their individual farming programs.

(a) The vocational agriculture teacher will be expected to make supervisory visits to all students according to their needs, throughout the year, averaging at least six each year. The purposes of these visits include providing individual on-the-job instruction, assisting with problems encountered in the students farming program, planning for the use of records and co-operating with parents.

(7) The Future Farmers of America organization is an integral part of the vocational agriculture program. The instructor of vocational agriculture shall consider it one of his regular duties to supervise the activities of the local F.F.A. chapter.

a.

(8) Instruction in all-day classes shall:

(a) Be designed primarily to meet the needs of in-school youth preparing to farm.

(b) Deal with practical farm problems on the home farms of students, and related information.

(c) Include practical work in farm mechanics with adequate time provided.

(d) Provide time for laboratory work in the school.

(e) Provide time for studies and observations in the field.

(f) The course of study will include work in livestock, crops and soils, farm mechanics and farm management, with class time during the four years in high school to be distributed equally between these four general areas.

(g) Class work is to be organized to meet the needs and interests of students. It is to be based on the supervised farming program of students, on the problems arising on their home farms and on other farms in the community.

(h) In providing a four-year training program and classes of adequate size, any two consecutive grades may be combined.

(i) The methods of instruction will be such as to best prepare the student for the occupation of farming. They will be selected so that, as effectively as possible, the abilities, skills, attitudes and understandings necessary in the successful operation of a farm can be developed.

(9) Required rooms and equipment.

(a) The vocational agriculture classroom shall be fitted primarily for agricultural instruction. It must be fairly large, well lighted, equipped with running water, storage cabinets, a four-drawer filing cabinet, an instructor's desk and tables and chairs for the use of all-day, young farmer and adult farmer classes. Other rooms may be used for young farmer and adult farmer classes as needed. The room should be on the ground floor and near or adjacent to the farm mechanics room.

(b) The farm mechanics room or building shall have adequate floor space, a large door opening to the outside, be well lighted and ventilated and fitted with equipment for farm woodworking, farm machinery, farm motors, farm electrification and farm metal work.

(c) Schools maintaining vocational agriculture departments must provide classroom equipment, agricultural reference books, agricultural bulletins and farm magazines as are required by the state Board for Vocational Education. It is recommended that a convenient telephone be available, a typewriter and stenographic help be provided, and that slide and motion picture projectors be available for use.

(d) The school district must make available a minimum of $50 a year for the purchase of supplies and such materials as are needed for general maintenance exclusive of equipment for farm mechanics.

b. Day-unit classes are not contemplated.

c. Young farmer classes.

(1) A minimum of ten students must be enrolled in each reimbursable class. The instruction shall be designed to meet the needs of persons who are 14 to 26 years of age and who are farming or preparing to farm.

(2) The course shall be planned for a minimum

of three years with at least thirty hours of instruction provided each year.

(3) Each class session shall provide a minimum of 90 minutes of instruction in agriculture.

(4) In order to qualify for reimbursement, classes must meet for a minimum of 20 sessions and may be held during the day or evening. Ordinarily one class session will be held a week with a regular monthly meeting held throughout the remainder of the year.

(5) Each class member will be enrolled for a supervised farming program, or placed on a suitable farm for practical farming experience. It will be designed to assist the individuals in the class to become satisfactorily established in farming. It will include one or more productive projects, improvement projects, supplementary practices, or a partnership in farming or the operation of a farm.

(6) It shall be the responsibility of the regular or special instructor to provide follow-up instruction on the farm at regular intervals to assist the student in the further study of his farm problems and the development of his farming program.

(7) The instructor is to supervise activities of the group as a local organization for educational purposes to provide training in leadership, co-operation, recreation and group procedures in the community and in state-wide activities.

(8) The maintenance of records of the class members is a duty of the teacher as an aid in follow-up work, in placement in farming situations and in transition to adult farmer classes.

(9) It is a responsibility of the teacher to prepare reports on young farmer classes including supervised farming programs to be made to the state board.

(10) The course of study in young farmer classes is to be planned in co-operation with an advisory council of representative class members. It is to be organized on a problem basis to assist the students with their problems in becoming established in farming on a satisfactory basis. The sequence of courses should be planned for succeeding years, though subject to adjustment each year to meet changing problems and situations.

(11) Classes may be conducted by the regular or special instructor.

(12) Classes will ordinarily meet in the school with the vocational agriculture and farm mechanics rooms and equipment available for their use.

(13) The methods of instruction shall be those employed in all-day and adult farmer classes adapted to the group in attendance, with emphasis given to the farm experiences of the members of the group. Discussions, demonstrations, field trips and the use of visual aids are considered essential.

(14) Young farmer classes are designed to provide systematic instruction in farming and where feasible in additional work for civic and vocational intelligence for young men who desire to establish themselves in the farming occupation.

d. Adult farmer classes.

(1) The minimum enrollment in an adult farmer class is at least ten farmers with an average attendance of ten or more farmers for the series of meetings.

(2) The course is planned on a yearly basis with long-time objectives in view to provide continuity. A minimum of twenty hours of instruction is required each year.

(3) Each class meeting shall be a minimum of 90 minutes in length.

(4) Each class shall cover a minimum of ten sessions exclusive of general, social and organization meetings. The sessions will be held at such intervals and at a time of day or evening best adapted to local conditions. Ordinarily the group meets periodically during the year after the series of classroom lessons is completed.

(5) It is the responsibility of the teacher to organize and supervise a follow-up program with the farmers enrolled, such work relating to the subject matter included in the evening school and including other farm problems of those enrolled. The evening school members ordinarily initiate new or improved practices in their farming programs to bring about managerial and manipulative improvements.

(6) It is an important duty of the teacher to provide individual on-the-farm instruction to the individuals on their farm problems by individual visits. In addition, group meetings and demonstrations are to be used in providing practical follow-up instruction.

(7) The teacher shall make reports to the state board on the lessons and follow-up instruction of the adult farmer classes.

(8) The adult farmer classes are considered a regular part of the vocational agriculture program as it is organized in the public school.

(9) The enrollment is confined to adult farmers, landowners and other persons directly interested in the production, handling and exchange of farm products who have common problems and interests.

(10) The planning of the adult farmer program is the responsibility of the teacher with the assistance of a representative advisory council of class members.

(11) The course is to be based on farm problems according to the expressed needs and interests of the group. It may include problems on several phases of farming or on one subject.

(12) The plan for the adult farmer class shall be subject to approval by the state board.

(13) The classes are ordinarily held in the all-day centers and use the regular classrooms and equipment. If the classes are held in some other place, equipment and supplies adequate to meet the needs of the class shall be provided.

(14) The methods of instruction are largely group discussions on farming problems supplemented by reports, talks and demonstrations. The farmers are encouraged to give their own experiences and to exchange ideas. The instructor serves as a discussion leader, contributing such information and experimental data as seems desirable in the solution and summary of the problem under consideration. Outstanding farmers and recognized authorities may be used as speakers at not more than half of the meetings on the problems selected for the course.

2. Qualifications of vocational agriculture teachers.

a. Regular teachers of all-day, young farmer and adult farmer classes.

(1) Education:

(a) In technical agriculture training, the teacher of vocational agriculture must have com-

pleted the prescribed four-year course in agricultural education or its equivalent in a standard agricultural college, including balanced training in livestock production, crop production and soils, farm mechanics and farm management.

(b) In professional training, the teacher of vocational agriculture shall have not less than 11 quarter hours of credit in agricultural education including courses in special methods in vocational agriculture and observation and supervised student teaching in vocational agriculture in an institution approved for training teachers of vocational agriculture, the nine quarter hours of credit in educational psychology and three quarter hours in general or vocational education.

(2) Farm experience:

(a) The teacher of vocational agriculture must have had at least two calendar years of experience on the farm after reaching the age of 14.

(3) Provisional approval may be granted to teachers of vocational agriculture who need not more than 20 quarter hours of credit in meeting the regular standards for training in technical agriculture and in professional subjects, with preference to be given for experience in farming or in agricultural work.

(4) Teachers of vocational agriculture in approved schools must have a valid regular or special vocational certificate issued by the board of educational examiners.

b. Special teachers for young farmer and adult farmer classes.

(1) In education, the special teacher should have training beyond high school graduation, with preference given to those with special training in the type of work to be taught.

(2) In experience, the special teacher must have at least three and preferably five years of occupational experience in farming or in a related specialized field in the type of work to be taught.

(3) The qualifications of special teachers shall be subject to approval of the state board.

3. Employment of teachers of vocational agriculture.

a. The local board of education shall employ a qualified teacher for 12 months starting July 1 of each year, with a summer vacation not in excess of two weeks.

b. Provision shall be made for the transportation of the instructor to conduct on-the-farm teaching work, with all-day, young farmer and adult farmer class members; to visit farms and homes of students to advise on and evaluate their farming programs; to conduct a program of agricultural community work; to visit prospective all-day, young farmer and adult farmer students; to conduct and supervise the activities of the F.F.A. chapter; to survey the needs of the community for the further development of the community; to supervise students on educational field trips, to study agricultural demonstrations; to supervise students on trips to secure livestock, seed and supplies needed in their farming programs; to supervise students on educational trips, to participate in county, district and state vocational agriculture activities and F.F.A. meetings; and for other educational work of an agricultural nature subject to the approval of local school authorities and the state board for vocational education and for official conferences called by the state board for vocational education.

c. An instructor may be granted a leave of absence for summer school work with the approval of the local board of education and the state supervisor under one of the following provisions:

(1) By enrolling in agricultural education and technical agriculture courses of three weeks in length, including vacation time, without loss of reimbursement to the district.

(2) By enrolling for professional improvement courses not exceeding six weeks in length including vacation time by instructors who have previously served their districts at least two years, without loss of reimbursement to the district.

(3) Any other arrangement by employed teachers for attending professional and technical courses must be approved.

d. No school shall be approved where a new position combining vocational agriculture instruction and the superintendency is created.

e. No school will be approved where the vocational agriculture instructor is assigned to principalship or athletic coaching duties.

C. Local advisory councils.

1. An approved school is expected to organize a representative local advisory council for the vocational agriculture department to assist in the development of the program in the community.

2. The advisory council is to consist of nine or more public-minded farmers in the community who are representative of the various farm elements in the community. Membership of the council is to be rotated so that one-third of the members are replaced each year. Ordinarily members of the advisory council are selected by the teacher of vocational agriculture and the superintendent of schools with the knowledge and approval of the board of education.

3. The advisory council is to meet at least six times each year, with minutes to be kept of each meeting.

4. The duties of the advisory council are to include the following: to make recommendations to administrative authorities on policies relating to vocational agriculture; to assist in determining community needs and in planning annual and long-time programs for the community; to assist in providing continuity in the program from year to year; to assist in developing proper relationships of the vocational agriculture department in the school with the public and with the agricultural and business organizations in the community; and to provide a systematic method for giving counsel on and evaluating the vocational agriculture program.

D. Program of teacher training.

The development of an adequate program for the selection and training of teachers of vocational agriculture is of primary importance in the development of the vocational agriculture program in the state. The Iowa State College of Agriculture and Mechanic Arts is the approved institution in the state for the training of teachers of vocational agriculture. Under the direction of the state Board for Vocational Education, the supervisor of agricultural education shall be responsible for the supervision of teacher training in agricultural education.

1. Selecting trainees.

a. Trainees will be selected in order to insure an adequate supply of capable and well-trained teach-

ers of vocational agriculture to supply the demand. Persons selected to receive training for positions in approved schools shall be chosen on the basis of farming experience, scholarship, personality and interest in teaching, in farming and in farm people.

b. Persons in training will have available guidance and counselling services from the members of the teacher training staff.

2. Selecting, training and qualifying special teachers of young farmer and adult farmer classes.

a. Short, intensive courses of instruction for special teachers of young farmer and adult farmer classes will be provided as needed.

3. Groups of technical courses required for regular vocational agriculture teachers.

a. A teacher of vocational agriculture must have completed the prescribed four-year course in agricultural education in a standard agricultural college or its equivalent including balanced training in livestock production, crop production and soils, farm mechanics and farm management, including a minimum of 72 quarter hours of credit in technical agriculture courses.

4. Groups of professional courses required for regular vocational agriculture teachers.

a. A teacher of vocational agriculture must have satisfactorily completed a minimum of 11 quarter hours of credit in agricultural education including courses in special methods in vocational agriculture and observation and supervised student teaching in vocational agriculture in an institution approved for training teachers of vocational agriculture, nine quarter hours in educational psychology and three quarter hours in general or vocational education courses.

b. The reimbursable courses offered in the training of teachers of vocational agriculture in approved schools are:

(1) Agricultural education courses:

(a) 321—Special methods in agricultural education. (3 quarter hours)

(b) 424—Young farmer and adult farmer classes in agriculture. (3 quarter hours)

(c) 425—Observation and supervised teaching in vocational agriculture. (5 quarter hours)

(d) 490A—Special problems in agricultural education. (1-5 quarter hours)

(e) 538—Part-time education in agriculture. (2-3 quarter hours)

(f) 593A—Workshop in agricultural education. (1-5 quarter hours)

(g) 604—The secondary school program of agricultural education. (2-3 quarter hours)

(h) 690A—Research in agricultural education. (1-5 quarter hours)

c. The satisfactory completion of at least 192 quarter hours of credit and two calendar years of farm experience are required for graduation in agricultural education.

5. Provisions for directed teaching.

Students enrolled in agricultural education and qualifying for positions in approved schools shall be required to complete work in student teaching in vocational agriculture in a vocational agriculture school which is approved by the state board for directed student teaching.

a. The minimum standards for directed student teaching centers are:

(1) A regularly approved vocational agriculture department with adequate rooms, library and equipment for vocational agriculture including farm mechanics.

(2) A full-time program including all-day classes, a young farmer class or an adult farmer class and preferably both, and an active F.F.A. chapter, all of normal size.

(3) A department with an outstanding program of supervised farming activities and community agricultural work.

(4) An instructor with at least three years of successful teaching experience in vocational agriculture, who is enthusiastic in his work.

(5) A school board and superintendent who are in sympathy with the purposes of directed student teaching in vocational agriculture and willing to co-operate in the work.

b. The participating experiences required of students enrolled for directed teaching are:

(1) The planning and supervision of farming programs with all-day students.

(2) The organization of the course of study for all-day classes.

(3) The planning and supervision of the F.F.A. chapter program.

(4) The organization of young farmer instruction, including the supervision of their farming programs, or adult farmer instruction.

(5) The organization of adult farmer instruction including follow-up work, or young farmer instruction.

(6) Maintaining school and community relationships.

(7) Planning a vocational agriculture program for the year and on a long-time basis, including the use of an advisory council.

(8) Equipment and reference materials, including farm mechanics.

(9) Follow-up and establishment of former students in farming.

(10) Planning a program of professional improvement.

(11) Keeping adequate records and reports.

(12) Studying individual and community needs.

(13) Evaluating a vocational agriculture program.

c. Time allotted for directed teaching. Each student shall be required to spend six weeks in residence in directed student teaching. In addition, each student is to visit a minimum of ten approved departments in the state.

d. Plan for supervision of directed student teaching. The supervision of students enrolled for directed student teaching shall be the responsibility of a member of the teacher training department and the instructor in the student teaching center.

6. The placing of persons qualifying as teachers of vocational agriculture is a joint responsibility of a member of the teacher training department and the state supervisor.

7. Provisions for continuing training for teachers in service.

a. Professional and technical follow-up of first year teachers shall be planned in co-operation with the state supervisor to determine the effectiveness of the teacher training program, and the problems confronting vocational agriculture teachers and in

maintaining close contact with developments in the program in the state.

b. The teacher training department shall arrange for resident under-graduate and graduate technical and professional courses during the regular summer session and for special short courses, and co-operate with the state board in state and district conferences and special meetings designed to give instruction which will lead to the improvement of the teacher's work.

c. Short, intensive, technical, professional and skill courses may be provided on or off the campus as needed in providing training for vocational agriculture teachers.

d. Individual in-service training of vocational agriculture teachers will be provided by members of the teacher training staff through individual conferences at the college as arranged.

8. Provision for conducting research and studies in agricultural education and disseminating and utilizing results shall be made in co-operation with the state board for the purpose of contributing to the development of the vocational agriculture program in the state by assigning a portion of the time of a member of the teacher training staff to this work and in assisting graduate students in this work.

9. Provisions for developing teaching materials for employed teachers.

a. The preparation of materials on methods of classroom and on-the-farm teaching will be prepared as requested.

b. Plans are to be made to instruct teachers in the use of teaching materials in summer session courses and in regular conferences.

10. Qualifications of teacher trainers.

a. Resident teacher trainer.

(1) Education:

(a) In technical agriculture training, he shall have completed the prescribed four-year course in agricultural education in a standard agricultural college or the equivalent.

(b) In professional training, he shall have not less than 11 quarter hours of credit in agricultural education including courses in special methods, and in practice teaching in vocational agriculture, 9 quarter hours in psychology and 3 in general education. He shall have a master of science degree with a major in agricultural education from a standard agricultural college. He shall have training and demonstrated ability in making studies and in research.

(2) Experience:

(a) In farming experience, he shall have at least two calendar years after 14 years of age.

(b) In teaching experience, he shall have at least five years in vocational agriculture in approved school and must be or recently have been engaged in some recognized phase of the program of vocational education in agriculture. Experience in a responsible administrative or supervisory position in vocational education in agriculture or as an instructor in a student teaching school will be given preference.

(c) He shall have ability as a leader and organizer, be familiar with farming and with current agricultural problems and have a wholesome attitude toward rural life.

b. Supervising teachers.

(1) He shall have the same qualifications as resident teacher trainers except that 8 quarter hours of graduate credit with a major in agricultural education will be accepted in lieu of a master of science degree and training in research will not be required.

11. Duties of the teacher training staff.

a. The kinds of courses to be taught will include under-graduate and graduate courses in agricultural education.

b. The follow-up of first-year teachers is to be planned in co-operation with the state supervisor to determine the effectiveness of teacher training in developing effective vocational agriculture programs.

c. Itinerant service to employed teachers may be provided upon request of the state board.

d. The preparation of teaching materials is considered to be a function of teacher training in co-operation with the supervisor in meeting specific problems of vocational agriculture teachers, for aids in classroom and on-the-farm teaching.

e. The supervision of directed student teaching centers is a responsibility of a member of the resident teacher training staff in agricultural education.

f. Research and studies in vocational education in agriculture if reimbursed are to be made by designated members of the teacher training staff upon request of the state board.

g. Improvement in the content and teaching of technical courses offered in the agricultural education curriculum, based on the objectives for vocational agriculture in the state and upon the abilities needed by teachers of vocational agriculture, is to be emphasized.

h. The preparation of all official reports requested by the state board and the Vocational Division, U. S. Office of Education.

II. DISTRIBUTIVE EDUCATION

A. Local supervision

When local boards of education appoint qualified local supervisors for business education, the portion of their time devoted to supervision of the distributive phase of business education may be reimbursed from federal funds.

1. Duties of local supervisors.

a. To promote the establishment of additional distributive education service in the local area. This shall include both adult extension and co-operative programs.

b. To discover in what ways local distributive teachers can be helped.

c. To aid in the professional and instructional improvement of local teachers.

d. To co-ordinate the distributive activities with education and business interests.

e. To co-operate with the state department in improving the local work in distributive education.

2. Qualifications of local supervisors.

a. Educational:

(1) He shall be a graduate of a recognized four-year college course and shall have completed 24 quarter hours of vocational subjects. Local supervisors may be approved provisionally with less than the entire 24 quarter hours of vocational subjects.

(2) He shall have a minimum of 12 quarter hours in such technical subjects as marketing, merchandising, advertising, principles of retailing and selling.

(3) He shall have a minimum of 9 quarter hours in approved vocational education subjects selected from:

(a) History and philosophy of vocational education.

(b) Co-operative part-time programs in distributive education.

(c) Adult programs in distributive education.

(d) Methods of selecting and training business teachers.

(e) Preparation and use of educational materials for vocational education.

Note: All of these courses will be required of local supervisors within a reasonable time after appointment.

b. Experience:

(1) He shall have had 3 years of practical working experience as a wage earner in the distributive field.

(2) He shall have had 3 years of recent teaching experience, two years of which shall have been in distributive education in a school or distributive business.

(3) One year of either teaching or work experience may be gained in service in which case approval shall be conditional upon his obtaining the experience within a definite time limit.

B. Program of Instruction.

1. Types and purposes of classes to be reimbursed.

a. Evening classes.

(1) Distributive occupations are those followed by workers directly engaged in merchandising activities or in direct contact with buyers and sellers when:

(a) Distributing to consumers, retailers, jobbers, wholesalers, and others the products of farm and industry.

(b) Managing, operating, or conducting a commercial service or personal service business or selling the services of such a business.

(c) Distributive occupations do not include clerical occupations such as stenography, bookkeeping, office clerical work, and the like; nor do they include trade and industrial work followed by those engaged in railroading, trucking or other transportation activities. It does not include clerical occupations nor trade and industrial work although such workers may meet the consumer.

(2) Instruction must be limited to vocational or related distributive subjects which are supplemental to the daily employment, or

(3) Which will prepare workers in a distributive occupation for changing to a related kind of work in another distributive occupation.

(4) A vocational distributive subject is one which will increase the skill, technical knowledge, occupational information or judgment of workers engaged in that specific occupation.

(5) A related distributive subject is one which will enlarge the vocational knowledge, understanding, morale or judgment of workers from one or more distributive occupations.

b. Part-time classes.

(1) Extension:

(a) Classes for the instruction of any group of regularly employed distributive workers who can attend a part-time school for only a few hours a week over a period usually of several weeks.

(b) Short intensive courses organized for special groups of distributive workers who can leave their regular employment to attend classes for a substantial portion of the time over a period of only a few days.

(c) The instruction must be limited to vocational or related distributive subjects which are supplemental to the daily employment as defined for the evening distributive classes.

(2) Co-operative:

(a) Co-operative part-time classes organized and conducted on a school-and-employment schedule which combine vocational and related instruction with occupational experience in the kind of job in which the trainee expects to become a full-time worker. Co-operative classes must be organized and administered so as to provide for regular employment in stores and other distributive businesses.

c. Special training or classes for out-of-school youth.

(1) Class programs for out-of-school youth in distributive occupational subjects:

(a) These classes shall be organized to provide instruction suitable to increase the civic or vocational competency of out-of-school youth employed in distributive occupations or unemployed but qualified and desiring to enter a distributive occupation.

(b) Youth entering these classes must have legally left the full-time school, may be employed or unemployed, and must be 16 years of age or over.

(c) Classes may be organized to meet at any suitable hour. The work shall be given in short units organized upon a practical basis and to give youth technical and related information to increase his employability.

(2) Work experience programs for out-of-school youth in distributive occupations:

(a) This program shall be organized to provide supervised on-the-job instruction, usually on an individual basis for employed out-of-school youth 16 years of age or over working in distributive occupations.

(b) The instruction will be given usually during the working hours of the trainee by the employer or co-ordinator. This instruction shall be agreed upon by the employer, the trainee, and the co-ordinator and shall be based on an adequate job breakdown.

(c) No reimbursement to local districts for any salary paid an employer for on-the-job instruction of his employees shall be made unless he is employed by the local board of education as a part-time teacher, meets the qualifications for such a teacher and the instruction is given outside of working hours.

(3) Either of these programs may be co-ordinated as are evening programs.

2. Qualifications of personnel.

a. Teachers and co-ordinators.

(1) Evening extension classes (adult):

(a) Education: An evening school instructor, giving 50% or more of his time to teaching, must be a high school graduate or the equivalent and

must have taken or be taking 60 clock hours of special teacher training courses provided by the state Board for Vocational Education. An evening school instructor, employed on an hourly basis for only a few hours per week, shall have sufficient education to conduct his class and shall be willing to accept and use suggestions from a supervisor.

(b) Experience: He must be at least 25 years of age and be proficient in the distributive occupation to be taught. He must have had at least three years of wage earning experience in the distributive field to which the instruction is related.

Note: Co-ordination of evening school classes shall be done by local vocational directors, distributive supervisors or qualified distributive teachers.

(2) Part-time extension classes:

(a) Education: Same as for evening school teachers with the addition that if part-time classes are organized as a part of a regular day school program, the instructor must be certified as a secondary school teacher.

(b) Experience: Same as for evening school teachers.

Note: Co-ordinators must qualify as under evening schools.

(3) Part-time co-operative classes:

(a) Education: He must be certified as a secondary school teacher and shall meet the qualifications set forth under D-3-b, D-2-a-(2), and D-2-b-(2). Credit shall be given for work experience that parallels any of these courses.

(b) Experience: He must be at least 25 years of age and be proficient in a distributive occupation as well as having had at least two years of practical experience as a wage earner, at least one year of which shall have been in the field of distribution.

Note: Co-ordinators shall be qualified as for evening classes.

(4) Class programs for out-of-school youth:

These teachers shall qualify as part-time extension class teachers.

(5) Work experience programs:

There are no requirements for employer trainers except that they shall be able and willing to teach the employee.

b. Teachers of related subjects.

(1) Education: Related subject teachers must be proficient in the branch they are to teach, shall be at least 25 years of age and shall have had or be taking a course in the history and philosophy of vocational education. When the related work is given for high school credit the teacher must hold a valid secondary school certificate.

(2) Experience:

(a) They shall have had at least one full year's experience as a wage earner in the distributive field.

(b) Except in the case of night school teachers related subjects teachers shall have had experience in teaching.

3. Qualifications of those enrolled.

a. Pupils in either part-time or evening classes shall be 16 years of age or older.

b. Pupils shall be employed in a distributive occupation or in other work involving contact with consumers.

(1) Part-time pupils are those who have legally left the full-time school and are employed as above or who have been legally employed but are temporarily without employment.

(2) A part-time pupil should receive wages for the time he is employed comparable with other employees and his ability.

(3) A part-time pupil must be employed for as many or more hours per week as are spent in school.

(4) Evening school pupils shall have legally left the full-time public school.

c. Ability to profit by instruction.

(1) It is assumed that a part-time pupil who is giving satisfaction in a distributive occupation can profit by related instruction. In the case of the co-operative part-time pupil the teacher or co-ordinator should interview and test, so far as possible, all pupils before enrollment is final. When it can be arranged, a one-semester elective course should be arranged for the pupils who are planning to elect the co-operative course the following year. This course should be taught by the retailing teacher or co-ordinator but is not reimbursable from federal funds.

(2) Instruction in part-time classes must be related as closely as possible to daily employment; therefore, classes should be as homogeneous as possible. When numbers are large enough for two classes this must be considered in making up the classes.

4. Time schedule.

a. Instruction and employment.

(1) The time given to instruction of part-time pupils shall not exceed each day, week, or other unit of time, the number of hours that the pupils are employed during the same unit of time.

(2) Evening school classes may be held at any time day or night that the enrollees can meet. The class meets in the nonworking hours of the worker.

b. Minimum time in co-operative part-time classes.

(1) Vocational instruction:

(a) The time for vocational and related instruction shall not exceed the time given to employment. This should be met by an alternating program of school and work but the periods of alternation shall not be longer than two weeks.

(b) The time for instruction shall not exceed the hours of work for the school year but work on Saturdays and holidays within the school year may be counted. Three plans for meeting the requirements may be used.

Plan A: For a co-operative part-time program covering two school years of at least 30 weeks each, the equivalent of at least one regular class period a day is devoted to vocational and related instruction.

Plan B: In a co-operative part-time program covering only one school year of at least 30 weeks, the equivalent of at least two regular class periods a day is devoted to vocational and related instruction.

Plan C: In a co-operative part-time program for persons who have completed a minimum of two high school units of credit in such vocational subjects as retail bookkeeping, business arithmetic, business economics, salesmanship, merchandise studies, retailing and advertising, under vocationally competent instructions in the all-day school, the equivalent of one regular class period a day is devoted to vocational and related instruction.

(2) Employment in distributive occupations:

(a) The minimum time to be given to regular employment shall average 15 hours per week for a minimum of 30 weeks.

5. Plan for co-ordination.

a. Extension classes. Reimbursement may be made for time spent in co-ordinating activities by a qualified local supervisor or teacher. This time given to any group, however, should not be excessive.

b. Co-operative part-time classes. Reimbursement may be made for time spent in co-ordination of co-operative part-time classes. A co-ordinator may be a distributive teacher, a supervisor who gives part-time to co-ordination or may in some circumstances be a full-time co-ordinator.

C. Local advisory committees. The use of local advisory service committees is recommended in addition to the over-all local vocational education advisory committee. These service committees should be set up by the local board of education to give advice and counsel to the local administrators and supervisors regarding the distributive work to be done in their particular field.

The details as to selection, term of office, etc., shall be left to the local board of education.

D. Program of teacher training.

1. Preservice and in-service teacher training will be maintained by the state board and co-operating state teacher training institutions. The state board will also co-operate with local school districts employing a local supervisor in the training of teachers in service.

a. The state board through the state supervisor and itinerant teacher trainers will be responsible for the training of teachers in service. This will be done through unit courses, work shops, conferences, and personal visits to the teacher.

b. Iowa State Teachers College is designated as an institution for teacher training in the distributive phases of business education. The State University of Iowa is designated as an institution for graduate teacher training in the distributive phases of business education and to give courses for administrators in vocational education.

c. In cities employing a local supervisor for business education, a portion of his time may be given to training local distributive teachers provided he meets the qualifications of a local co-ordinator or supervisor. In all cases reimbursed local programs of teacher training must be approved by and under the direct supervision of the state Board for Vocational Education.

2. Types of teacher training.

a. Preservice for:

(1) Extension teachers (adult and part-time, except co-operative classes): Persons who are vocationally qualified may take the required special teacher training courses before entering upon teaching provided they are definitely planning to become teachers of adult classes.

(2) Co-operative part-time: These teachers must have taken at least one-half of the required hours of teacher training courses listed under 3-b-(1) before entering upon distributive teaching.

(3) Related subject teachers: These teachers may take the required teacher training course in history and philosophy of vocational education before entering upon distributive teaching.

b. In-service for:

(1) Extension teachers (adult part-time, except co-operative, classes): Teachers of adult classes may take the required special teacher training courses after starting to teach.

(2) Co-operative part-time teachers who have not completed the required courses may have a reasonable time (usually not to exceed two calendar years) in which to complete the work.

(3) Related subject teachers who have not completed the required course in history and philosophy of vocational education must complete this work within one calendar year.

3. Course of study for training.

a. Extension teachers (adult and part-time, except co-operative, classes).

(1) Courses—60 clock hours.

*Conference leading and methods—15 hours.

*Occupational analysis and curriculum building—15 hours.

*Technique of teaching adults—15 hours.

Foundations of vocational education—15 hours.

Co-ordination of part-time education—15 hours.

(2) Included above.

(3) Each unit must be completed within a six-months period. Upon satisfactory completion of this 60 clock hours of work, a teacher otherwise qualified will be issued a vocational certificate attesting his completion of the work.

(4) Extension teachers must give evidence that they are keeping their occupational knowledge up to date through continuing contact with business. This is done through recent successful employment in the lines of business to be taught.

b. Co-operative part-time teachers.

(1) Courses:

(a) Professional (6 hours required).

History and philosophy of vocational education—2 quarter hours.

Co-operative part-time programs in distributive education—2 quarter hours.

Adult programs in distributive education—2 quarter hours.

Occupational analysis and curriculum building—2 quarter hours.

(b) Technical courses required.

Materials of merchandising—textiles—3 quarter hours.

Materials of merchandising—nontextiles—3 quarter hours.

Salesmanship—2 quarter hours.

Advertising—3 quarter hours.

Marketing—3 quarter hours.

Retail store operation—3 quarter hours.

Retail merchandising—3 quarter hours.

A total of 30 quarter hours of technical subjects is required.

(c) Related courses required.

Courses in the following closely related subjects are required—accounting, economics, business law and labor problems.

(d) Provisional approval may be given for teachers not meeting all of these requirements if they have worked out a satisfactory plan for meeting the requirements.

*Required courses.

(e) Shall hold at least standard secondary teacher's certificate.

(2) Included above.

(3) Any course started must be completed within one calendar year.

(4) Co-operative part-time teachers must keep in touch with business by working in stores for at least three months every three years. This work should be varied rather than in just one kind of employment.

c. Related subjects teachers.

(1) Courses:

History and philosophy of vocational education——2 quarter hours—is required of all related subjects teachers.

In addition they must hold valid secondary school teachers certificates if the work is given for credit and must present evidence of ability in the line of work to be taught.

(2) Given above.

(3) The required course must be completed within one calendar year.

(4) Does not apply.

4. Qualifications for entrance in a teacher training program.

a. Preservice classes.

(1) Extension teacher trainees shall be proficient in the distributive occupation to be taught and have had three years of practical experience as wage earners in the field to which the instruction is related. They shall be high school graduates and at least 25 years of age.

(2) Co-operative part-time teacher trainees shall have had or shall have completed before entering distributive teaching at least two years of wage earning experience in the distributive field. This may be obtained during two academic years while in school provided the work is organized and supervised by the college giving teacher training.

They shall obtain before entering a teaching position a valid state teacher's certificate for secondary school and shall be at least 25 years of age.

(3) Related subject teacher trainees shall have had or shall have completed before entering distributive teaching at least one year of wage earning experience in the distributive field. This may be obtained during one academic year while in school provided the work is organized and supervised by the college giving teacher training. They shall obtain before entering a teaching position a valid state teacher's certificate for secondary school and shall be at least 25 years of age.

b. In-service classes. To be eligible for in-service training a teacher must be employed in a distributive program.

5. Provisions for observation and directed training. No provision at present.

6. Provisions for conducting, disseminating, and utilizing the results of research and studies. The state supervisor of distributive education shall be responsible for conducting, disseminating, and utilizing of all research and studies in his field when reimbursed from state or federal vocational funds. All work of this nature shall have the approval of the state director.

7. Qualifications of teacher trainers.

a. Resident and itinerant teacher trainers.

(1) Education:

(a) Technical—He shall have taken technical courses in the field of business including marketing, merchandising, advertising, selling, textiles, and other basic materials of merchandising.

(b) General—He shall be a graduate of a recognized four-year college with a major in the field of business education, business administration or marketing.

(c) Professional—He must have the equivalent of 45 quarter hours in approved professional education courses including:

1. History and philosophy of vocational education.

2. Co-operative part-time programs in distributive education.

3. Adult programs in distributive education.

4. Making and utilizing job analysis for the training of teachers in the distributive trades field.

5. Methods of training part-time and evening school teachers and supervisors for distributive classes.

6. Conference methods. He shall have qualifications for and shall give evidence of ability in leadership and organization and his general education shall have included training in this field.

(2) Experience.

(a) Practical working experience in distributive occupations. He shall have had such experience in the distributive field as to give him an appreciation of the types of work to be performed in various distributive occupations. A minimum of three full years of experience as a wage earner in the distributive field will be required.

(b) Teaching experience in business or distributive classes. He shall have had four years of teaching in the field of business education, at least two of which shall have been with distributive classes. This experience must include a minimum of two years teaching in part-time or evening school classes which were organized for employed adults.

(c) Supervisory or administrative experience.

1. He shall have had a minimum of two years of recent experience in the supervision and administration of an approved program of distributive education.

2. This experience shall have included the directing and aiding of teachers in conducting their class instructions and assisting them in analyzing and organizing their teaching material and in improving their teaching ability.

b. Supervising teachers in practice schools. The Board for Vocational Education may, at their discretion, select suitable schools as practice teaching centers for distributive education.

c. Research and subject matter specialists. No training in this field is anticipated.

8. Duties of teacher trainers.

a. Kinds of courses to be taught. Only professional vocational education courses may be given for reimbursement such as:

(1) History and philosophy of vocational education.

(2) Co-operative part-time programs in distributive education.

(3) Adult programs in distributive education.

b. Follow-up of beginning teachers. Teacher trainers shall arrange with the state department of vo-

cational education to make follow-up visits to beginning teachers.

c. Itinerant service. Itinerant teacher training service shall be arranged by the state department of vocational education and will consist of such courses or special help to the teacher as needed.

d. Supervision of directed teaching. No provision at present.

e. Research, studies, and preparation of teaching materials. All work of this nature must be arranged with the state department of vocational education.

f. Training conferences and courses for special groups. Teacher trainers may be called upon by the state supervisor to help with conferences when needed or to give special short unit technical courses to selected groups of teachers.

III. HOME ECONOMICS EDUCATION

A. Plan for local supervision including type of organization. Part or full-time local supervisors may be approved in centers where there are three or more teachers. These teachers should meet approval for vocational homemaking and their programs meet the standards for vocational homemaking programs in this state. The amount of time approved will depend upon the extent of the supervision.

1. Duties of local supervisors including responsibility for nonreimbursed programs. A local supervisor shall be responsible for all approved programs in the local center. Duties shall include:

a. Teacher training for the professional improvement of teachers in service.

b. Promotional activities and surveys to guide the development of the local program.

c. Responsibility for co-operation with the state supervisor of homemaking education in all phases of the program.

2. Qualifications of local supervisors. A local supervisor shall meet the same qualifications as approved teachers in local vocational homemaking programs and the following additional qualifications:

a. Education. She shall have at least twenty-two quarter hours of graduate work, some of which have been in home economics education and including a course in supervision.

b. Experience.

(1) Homemaking: Homemaking experience is necessary. A statement concerning the character and amount of experience will be formulated when some means is determined to evaluate such experience.

(2) Teaching: She shall have at least three years of successful home economics teaching experience, including both day school and adult evening school classes in a vocational program.

(3) Other leadership: She shall have demonstrated administrative ability and ability to promote, organize and direct a program in day school, part-time, and adult education.

B. Program of instruction.

1. Purposes of various types of reimbursed programs in homemaking education.

a. The controlling purpose of vocational education in home economics is to provide instruction which will enable individuals and families to improve the quality of their family life through the more effective development and utilization of human and material resources. This can be accomplished through various types of programs.

(1) Instruction for day school pupils fourteen years of age and over which will prepare them for the responsibilities and activities involved in their present home living and in the homes which they will establish in the future.

(2) Instruction on pursuits and occupations which are based upon or related to homemaking for individuals over fourteen years of age who have entered upon employment and spend part of their time in school.

(3) Opportunities for adults to gain a better understanding of their responsibilities for home and family life and its improvement, and to help them solve personal and home problems.

b. The following characteristics are essential in a vocational education program in home economics for the satisfactory achievement of the purposes set forth above:

(1) The curriculum deals with the fundamental values and problems in the several aspects of home living and homemaking.

(2) Problems studied are derived from the needs and concerns of the individuals served, taking into consideration their maturity and experience.

(3) The individuals reached through the program are sufficiently mature to develop a realization of the importance of homemaking and increasingly assume managerial responsibilities in the home.

(4) The total program is sufficiently intensive and extensive to enable the individuals served to participate effectively in homemaking and in community activities affecting the home.

(5) Over a period of years the program in any one center meets the homemaking needs of the various age groups taking into account other educational opportunities which the home, the school, and the community provide.

(6) The people in the community understand and participate in the program.

(7) Administrative arrangements and relationships are of a kind to facilitate maximum development of the program.

(8) Continuous evaluation of the program is carried on and is used as a basis for changes in the program.

2. Local programs to be reimbursed and conditions for organizing each.

a. Where George-Barden funds are to be used. Two plans for programs may be authorized in this state. They are described below as plan "A" and plan "B."

(1) Plan "A":

(*Note:* To be followed by all schools unless there is a special agreement with the state board to work under plan "B")

(a) For in-school groups—

1. Instruction should include the following aspects of homemaking:

a. Selection and purchase of goods and services for the home and for family members.

b. Achievement and maintenance of satisfying personal and family relationships.

c. Selection, preparation, serving, conservation, and storage of food for the family.

d. Selection, care, renovation, and construction of clothing.

e. Guidance and care of children.

f. Selection and care of the house and of its furnishings.

g. Selection, use and conservation of household equipment.

h. Achievement and maintenance of health and home safety.

i. Home care of the sick, and first aid.

j. Consumer responsibility and relationships.

k. Selection and provision of educational and recreational experiences for family members.

Consideration should be given to optimum time allotment and sequence for each aspect of homemaking so that a well-rounded program will be offered.

2. Space, equipment, maintenance, and teaching materials. Such space, equipment, maintenance, and teaching materials should be provided and so arranged as to facilitate effective learning in all the various aspects of homemaking. The school lunch and the homemaking departments should be housed in separate quarters.

Location of department—A homemaking department housed in the main school building is preferable to one housed in a separate building. The rooms should be above ground level.

*Equipment and furnishings**—Equipment in a homemaking department should be in keeping with economic levels in the community and should be selected in accordance with recommendations of recent studies. Furnishings should be such as will give the department a home-like atmosphere.

Maintenance—Financial provisions should be made for maintenance of the department including such items as upkeep, repair and replacement, and the addition of new equipment which is needed, relative to all the various aspects of the program and in keeping with accepted standards.

Each local board should approve a budget previous to the beginning of the school year based upon the recommendations of the homemaking teacher and the local administrator. This budget should provide school funds for new equipment and furnishings, maintenance, teaching materials, and such other items as are necessary to maintain an effective program.

It is recommended that each school have a long-time plan to provide for department improvement.

*Teaching materials**—Provision should be made for books, bulletins, pamphlets, magazines, audio-visual aids, other instructional supplies, etc., for all the various aspects of the program.

3. Program organization. When schools operate on a six-period day, one period or approximately sixty minutes per school day throughout the school year shall be allowed for each class in homemaking.

When schools operate on an eight-period day, two periods or approximately eighty consecutive minutes per school day throughout the school year shall be allowed for each class in homemaking.

Two full years of homemaking shall be offered. Additional years of homemaking may be offered.

Schools offering two full years of vocational homemaking may also offer semester courses in the junior and senior years. Such courses may be of the laboratory or nonlaboratory type. The amount of time allowed per day shall be not less than that required for other subjects for full credit for one semester.

Directed home experiences will be provided in every program.

Related subjects — Approval will not be given for the reimbursement of related subjects.

4. Teachers' schedules. Home economics salary funds may be used for reimbursement on the home economics teacher's salary for:

a. Scheduled classes. Time devoted to teaching vocational classes in home economics for high school pupils, elementary school pupils over fourteen years of age, older youth, and adults.

b. Regularly scheduled conference periods for work with individual pupils on directed home experiences. The teacher shall have the equivalent of one period each day during the week for supervision of individual problems. If it is the policy of a school to allow each teacher one free period per day the conference period shall be in addition to the free period.

c. Work in connection with the Future Homemakers of America. This is an integral part of the home economics education program and will be approved as such. It is strongly recommended that time be allowed in the teacher's schedule if she is to serve as an adviser to an F.H.A. chapter.

d. Instruction for out-of-school groups. It is strongly recommended that time be allowed during the school day for conducting homemaking instruction for out-of-school groups. It is also strongly recommended that time be allowed in the schedule for promotion and organization of such educational activities and follow-up of the students.

e. Employment beyond the regular school year. It is strongly recommended that the teacher be employed at least one month additional to the regular school term for making home and community contacts, and working with day school as well as out-of-school groups.

f. Local studies and community contacts. Time of teachers may be devoted to the making of other community contacts needed for adequate program planning and development.

g. Correlated work. When adequate attention has been given to those items that a community considers essential parts of its basic program, reimbursement may be made for a reasonable amount of time in the teacher's schedule (not more than 20 per cent) for the development and correlation with homemaking education of such work as nutrition education in connection with the school lunch; assistance to elementary school teachers on programs of education for home living; and assistance to programs of education for home living on the secondary school level.

5. Qualifications of teachers.

a. Home economics teachers.

(*1*) Education—technical and professional:

(a) The teacher shall have been graduated from a four-year course in home economics from an accredited college or university. Other requirements for approval are:

She shall hold an active certificate issued by the board of educational examiners of Iowa.

Her technical and professional credits shall be

*Revised supplements will be supplied periodically to describe details.

not less than the minimum required in each of the areas as stated in section V, D, 2, (1), program of teacher training, and shall include the following:

Residence in a home management house.
Child or adolescent psychology.
Child development.
Methods of teaching home economics.
Supervised teaching.
Methods for adult education in home economics.

Credits in the last three named shall have been granted by an institution approved for training teachers for vocational home economics.

The following courses are strongly recommended:
Family relationships.
Curriculum planning.
Evaluation.

Approval of any one teacher shall be for a period of three years. Renewal of approval shall be dependent upon evidence of professional growth within this three-year period.

Such evidence, in addition to evidence of successful experience and participation in state board called conferences, may include college credits earned, participation in approved noncredit workshops, and continued active participation on state curriculum committees.

In cases of emergency, annual temporary approval may be granted to an individual on request of the local school administrator who wishes to employ her. In such cases the individual to be approved shall have been graduated from a four-year curriculum in home economics from an accredited college or university and shall lack not more than approximately ten per cent of the total number of credits required, as outlined in section V, D, 2, (1), program of teacher training. She shall indicate her intentions of removing the deficiencies within a reasonable length of time.

(2) Experience: In addition to residence in a home management house, the teacher should have had practical experience in homemaking. A statement concerning the character and amount of experience will be formulated when some means is determined to evaluate such experience.

b. Teacher for child development laboratory in the home economics program.

When teachers for child development laboratories are needed, statements of qualifications will be submitted.

c. Related subjects teacher.

Not applicable in this state.

(b) For out-of-school groups (part-time and adult)—

1. Aspects of homemaking to be emphasized. The aspects of homemaking are the same as those for in-school groups (section V, B, 2a, (1), (a), *1*). Those emphasized will vary with the needs and interest of the particular groups to be served at a particular time in a given community. However, the program in any local community should be so planned that over a period of years, a broad, well-rounded program is offered.

2. Space, equipment, maintenance, and teaching materials. The place for group meetings should be as conveniently located as possible for members of the group.

Special centers available for the use of out-of-school persons at any time of the day or evening are recommended. Where such centers are not available, homemaking departments or other convenient and suitable rooms in public buildings or homes may be used, depending upon the nature of the work to be done.

Space and equipment should be sufficient to carry out successfully the program of work planned, meet the needs of the groups to be served, and meet accepted standards.

The local school board shall be expected to allow sufficient funds to cover such expenses as publicity, rent for meeting rooms when necessary, heating and lighting for meeting rooms, references, demonstration supplies, other audio-visual materials, services of resource people, and any other necessities for successfully conducting the program.

3. Program organization. Local boards of education are strongly urged to establish homemaking programs to meet the needs of out-of-school groups in their communities.

In addition to the essential characteristics for a vocational program in home economics, the following are specific characteristics of an acceptable program for out-of-school groups:

a. Reaches a good cross section of out-of-school individuals in the community over a period of years.

b. Is planned in consultation with representative members of the community.

c. Is co-ordinated with the day school and with other adult education.

d. Makes wise use of resource people and materials.

e. Is available at a reasonable cost in money and teacher time for school and community.

f. Uses a variety of methods to reach and serve those who can profit by the education offered.

g. Is planned on a long-time basis and is revised from year to year to meet important needs and interests of people.

It is recommended that each unit have not less than ten clock hours. However, out-of-school classes may be organized for any length lesson or unit or series of units as best meets the needs and interests of the group to be served and within the possibilities of the community.

Informal types of adult education are also recommended as part of the promotional and follow-up program of organized instruction. Such activities are considered a part of the program of a teacher whose salary is reimbursed from vocational education funds.

Attention should be given to the promotion and organization of educational activities and to the follow-up of students. Time for such activities may be approved if plans are submitted to the state board before the program is initiated.

4. Qualifications of teachers.

a. Education—technical and professional.

(1) Teachers responsible for planning and conducting programs of education for out-of-school groups should meet the same requirements as specified for the day school homemaking teacher.

(2) Teachers serving as resource people either teaching classes or performing some other educational activity should be technically informed about subjects they are to present. Qualifications of such persons must be approved by the state Board for Vocational Education.

b. Experience. Experience in applying technical information to home situations is required.

(2) Plan "B":

(*Note:* For use in school systems in which special studies are being made to determine provisions for meeting essential characteristics of a program.)

Special studies will be carried on to determine what provisions are needed for meeting the essential characteristics of a program in Iowa to provide a more adequate basis for planning programs throughout the state. Since some of the studies will be of such a nature as to necessitate experimentation in local centers, the school systems selected will not be required to meet the standards for reimbursement described in section V, B, 2, a.

(a) Purposes and general nature of studies—

The main purpose of studying the characteristics of programs is to discover what elements make for strength under such differing conditions as size of school, length and grade placement of day school programs, needs of groups served (adults, out-of-school youth, boys and men, elementary school children), etc. Problems of local administration would also be explored to determine the feasibility of proposals in terms of such factors as class schedules, equipment, teacher load, etc.

Two general types of studies will be needed. One is investigation of desirable practices throughout the state to discover conditions favorable and unfavorable to a program. The other type of study would be experimental in nature, involving selected communities where ideas could be put to the test to determine their effectiveness. Those ideas found to be sound could then be recommended to other communities having similar conditions.

A secondary purpose would be that of determining what techniques are useful in aiding local communities to discover their needs and develop programs consistent with these needs.

(b) Criteria for selection of school systems to participate in studies under Plan "B"—

The systems selected will vary with the type of study undertaken. For the selection of a system to participate in an experimental community study to test ideas, criteria such as the following may be used:

1. The community should be typical in most respects of groups of communities in Iowa. For example, if studies of the type of program feasible in the small school or the city were undertaken, the communities selected would need to be sufficiently typical of a group of communities of a similar size in order for the findings to have greatest value in the state.

2. There should be sufficient interest in the community, including the school administrators, in participating in the experiment to assure the needed co-operation.

3. Other things being equal, a community would be given preference which facilitated most effective use of funds and efforts of personnel.

The selection of communities to use in studies designed to discover desirable practices would be based on a representative sample of schools within the state.

(c) Agreements with the communities selected—

1. For the experimental type of study, the following understandings between the state board and the local community will be needed.

a. The type of co-operation and the responsibilities of the local communities and of the state Board for Vocational Education will be joint decisions of the local board of education and the state Board for Vocational Education. There will be a definite agreement between the state board and the local board as to the financial responsibility of each for such items as teacher's salary, travel of local personnel participating in the study, equipment and supplies.

b. Agreements will be made with the local community to facilitate the contacts of research personnel with the appropriate persons and agencies.

c. All publicity regarding the experiments will be approved jointly by the superintendent of schools and the state Board for Vocational Education.

2. For other types of studies. Agreements with school systems participating in studies of a survey type may be less formal but an understanding of the nature of the studies will be made clear and permission of local communities to undertake them will be obtained by the state Board for Vocational Education.

(d) Personnel and facilities on state level for assisting with studies—

1. A leader in charge of the studies who meets the qualifications as set up in section V, D, 5, d, (1), and who is a member of the home economics education department of an approved teacher training institution will be available for a specified amount of time. The amount of her time and the proportion of salary reimbursed may change from year to year upon agreement between the teacher training institution and the state board.

2. Research assistants will be obtained to aid in carrying out the plans.

3. Facilities for carrying out the experimental study, such as stenographic and statistical help, office, space and travel budget will be provided.

4. Time will be allotted to a member or members of the state supervisory staff of the home economics education service for participation in studies.

5. Members of the home economics education staffs of the state Board for Vocational Education and Iowa State College will be available for consultation as the need arises.

6. Additional consultants in the state may be needed from time to time, particularly in the field of administration. These can be obtained from the staffs of the state institutions of higher education and the office of the state superintendent of public instruction or other agencies.

(e) Procedures for assisting school systems with studies—

The nature of the study will determine what procedures are needed, but in general the following policies will be followed:

1. In order to test out techniques of community planning, in those communities participating in local studies the agencies and individuals will be encouraged to take responsibility consistent with the ability of the community. Techniques for furthering this community planning will be experimented with and exploitation of individuals will be avoided.

2. Devices for carrying on the studies will be worked out with as much community participation as is feasible and educationally sound. Technical advice will be used as needed.

(f) Plan for carrying out each step outlined in plan "B"—

Plans for specific studies will be submitted to the United States Office of Education for review prior to initiating the study.

(g) Qualifications of teachers participating in studies—

In studies of an experimental nature in local communities, the teachers should be interested in the study to be undertaken (or underway) and willing to co-operate. Since it is desired to test ideas under typical conditions no special previous training is required. However, preference will be given to teachers likely to remain in the system throughout the experiment. Where other types of studies are involved, no special qualifications are needed for teachers in schools.

(h) Plan for utilization of findings in other schools—

Findings will be utilized for the further development of the total program in the state.

b. Where Smith-Hughes funds are to be used.

(1) For in-school groups:

(a) Part-time homemaking classes for minors.

1. Aspects of homemaking to be emphasized. The aspects of homemaking to be emphasized are the same as those for in-school groups where George-Barden funds are used (section V, B, 2, a, (1), (a), *1*). Special emphasis should be placed on those aspects of the program which are related to the work experiences of the pupil at any given time.

Consideration should be given also to optimum time allotment and sequence for each aspect of homemaking so that a balanced program will be offered.

2. Space, equipment, maintenance, and teaching materials. Such space, equipment, maintenance, and teaching materials shall be provided and so arranged as to facilitate effective learning in all the various aspects of homemaking. For details see section V, B, 2, a, (1), (a), *2*.

3. Program organization. Eight hours of class work per week shall be required of persons who are subject to the part-time school law. For persons not subject to the state law, 144 hours per year shall be required. The classes shall be held during the regular hours of employment.

4. Teachers' schedules. In addition to the teaching of classes, the teaching staff of a part-time school shall spend regularly scheduled time in visiting homes of class members, places of employment, or any other agency which will aid in the development of this work and the improvement of the class members.

5. Qualifications of teachers.

a. Education. The teacher shall have two or more years of homemaking training above the high school and special professional training on methods in part-time schools. If teachers without this training are employed, their previous training shall be supplemented by courses organized under the direction of the state Board for Vocational Education.

b. Experience. Two years of homemaking experience and one year of experience in teaching are required. One year of employment accompanied by part-time homemaking may substitute for one year of homemaking experience. Experience in social welfare work is considered desirable.

(b) At the present time, there is no need for the use of Smith-Hughes funds for regular day school classes. When such need arises, an amendment to this plan will be submitted in which provisions will be outlined.

(2) For out-of-school groups:

(a) Evening homemaking schools and classes—

The entire program may be planned and carried out the same as the program described for out-of-school groups where George-Barden funds are used (section V, B, 2, a, (1), (b)).

(b) Part-time home economics classes for adults—

1. Aspects of the program, space, equipment, maintenance, teaching materials, provision for promotion and followup, and qualifications of teachers will be the same as described in the plan for out-of-school groups where George-Barden funds are to be used.

2. Classes shall be so arranged as to give an individual the opportunity to enroll in 144 hours of class work per year.

C. Provisions for representative local advisory committees, when such are used a representative local advisory committee may be set up in a community. Such a committee must remain advisory in its scope and functions. The functions of the committee may include assisting the teacher in long-time and immediate planning, making recommendations about interests and needs in the community, discovering community resources, suggesting ways and means of co-ordinating various projects in the community to make a smooth dovetailing of activities, and assisting with the interpretation of the homemaking program.

D. Program of teacher training.

1. Working relationships to be maintained between the state Board for Vocational Education and the institution engaged in teacher education.

a. Provisions for co-operative planning of the total teacher training program preservice and in-service. The preservice and in-service training of teachers will be planned jointly by the staff of the home economics education service of the state Board for Vocational Education and the home economics education department of the teacher training institution. Others having responsibilities for teacher education will participate in the planning at appropriate times.

b. Provisions for recruiting prospective teachers. Plans for recruiting and selecting prospective teachers will be made jointly by the staff of the home economics education service of the state board and the home economics education department of the teacher training institution. Plans will include the locating and contacting of promising young women who may go to college and the selecting of those students who have special interests in and aptitude for teaching.

c. Provisions for selecting directed teaching centers. Student teaching centers will be selected jointly by the teacher training institution and the state board. Contracts of agreement are signed by both agencies and the local board of education.

d. Provisions for the administration and supervision of directed teaching. The state board will

be responsible for the in-service training of the teachers in charge of student teaching centers. The supervised teaching in such centers will be a part of the total preservice teacher training program of the approved institution and will be directly under the supervision of the home economics education department of that institution.

e. Provisions for the follow-up of graduates.

(1) Placement service will be maintained by the teacher training institution and a member of the home economics education staff will be assigned to this service. Joint planning with the state department staff will facilitate effective placement.

(2) Follow-up of graduates in teaching positions will be planned jointly with the staff of the home economics education service of the state department and the staff of the teacher training institution as a part of the total in-service training program.

f. Provisions for preparation of teaching materials. Materials needed by teachers will be planned, prepared and issued by both the state Board for Vocational Education and the home economics education department of the approved institution. Decisions as to which agency shall assume major responsibility for each publication will be made jointly.

2. Preservice.

a. Standards to be maintained in institutions designated for training vocational teachers.

(1) Undergraduate curriculum for home economics teachers:

(a) Minimum length of course—

Not less than 128 semester hours or 192 quarter hours of credit will be accepted for qualifying teachers of vocational programs in home economics. Four years are preferable for the training period, thus freeing summer quarters for valuable supplementary work and professional experience.

(b) Range in proportion of curriculum offerings to be given—

1. Requirements.

Professional education—15 to 18% (28 to 35 quarter credits). In Iowa, state certification requirements include courses in principles of education and methods of secondary school teaching (nine quarter credits) *and* psychology and its application to education (nine quarter credits).

Home economics education courses should include in addition to observation and teaching, specific instruction in adult education for homemakers.

Home economics—25 to 35% (48 to 58 quarter credits). Family economics and home management (not less than one-eighth of minimum home economics credits required).

Housing, home furnishings and equipment (not less than one-eighth of minimum home economics credits required).

Foods and nutrition (not more than one-fourth of home economics credits).

Clothing and textiles and costume design (not more than one-fourth of home economics credits).

Family relationships and child development (not less than one-eighth of minimum home economics credits required).

Related fields—The arts—three to five per cent (six to nine quarter credits). Basic art and art appreciation.

Science—physical and biological—15 to 18% (27 to 35 quarter credits). Courses in inorganic and organic chemistry, bacteriology, and human physiology should be included.

Social sciences—six to ten per cent (12 to 20 quarter credits). At least one course in economics and one in sociology.

Other—18 to 25% (35 to 48 quarter credits). General education, which includes such subjects as English and literature, speech, history and government, should be a part of any well-prepared home economics teacher's education. Physical education and home economics orientation are also desirable.

2. Electives—not less than ten per cent (19 or 25 quarter credits). Flexibility in students' programs is made possible through elective courses. These enable students to choose in relation to their particular needs and interests.

(c) Provisions made for:

1. Homemaking experiences. Experiences which place individual managerial responsibility upon college women will be carried by them at appropriate vacation periods at home. Such experiences shall be planned and followed through with designated faculty members for the specific areas in which the experience is undertaken. Experiences in meal management and clothing construction are considered as a minimum requirement.

2. Residence in home management courses. Home management instruction for prospective teachers includes not less than one-half quarter (approximately six weeks) residence in a home management house. The experiences in family group living are under the direction of qualified supervisors. Managerial responsibilities in relation to all phases of group living, including care of an infant, are assumed by each individual. These are planned, carried out and evaluated through group participation with a view to developing students' abilities to plan, guide, direct and co-ordinate their human and material resources.

3. Directed experiences with children. Instruction in child development includes experiences in observing nursery school children under varying conditions and participating in the program as opportunity permits.

4. Community experiences. Community experiences are recognized as essential in teacher preparation. The nature and extent of these experiences are dependent upon the facilities available in students' own communities, the campus activity program, the living arrangement while in college, and the college community offerings. Guidance in effective community participation shall be given by counselors and instructors of appropriate courses throughout college.

During student-teaching, special opportunities for worthwhile community experiences shall be provided.

5. Actual work experience which offers opportunities for developing a better understanding of problems in living is desirable for all who can arrange for it during vacations while in college. Such experience shall be encouraged and followed up by the counselors of the education staff.

(d) Provisions made for directed teaching experience—

1. With in-school and out-of-school groups

(older youth and adults). Supervised teaching shall be provided in typical Iowa schools that have recognized vocational programs. Actual experience with adolescents shall include individual conferences, visits to their homes, and guidance of club activities as well as classroom teaching.

Experience with older youth and adult groups shall be provided in each student-teaching center. The nature and amount of such experience will necessarily vary with the time of the school year when students take supervised teaching.

2. Time requirement. Not less than one-half quarter (approximately six weeks) when full-time is devoted to teaching and special methods in off-campus student-teaching centers.

Not less than one full quarter (approximately twelve weeks) when student carries her supervised teaching with other subjects.

(2) Requirements other than curriculum:

(a) Minimum staff—

An institution approved for the preparation of teachers shall have not less than five full-time home economics staff members one of whom shall be a qualified teacher trainer. The advanced training of the other staff members should be such that adequate training for prospective teachers can be provided in the following areas:

Family economics and home management
Housing, home furnishings and equipment
Foods and nutrition
Clothing and textiles and costume design
Family relationships and child development
Related arts and sciences

(b) Space and equipment shall include laboratories, classrooms, a home management house, and a nursery school to provide basic home economics courses listed under home economics curriculum requirements (section V, D, 2, a, (1), (b), *1*). These should exemplify practical types and arrangements of home furnishings and equipment.

(c) Library facilities should be adequate for reference work in connection with all courses in the curriculum. A budget sufficiently large to add new books and references is expected.

(d) Other—

Supplementing the library facilities, home economics education students should have access to an education reference room or workshop where pamphlets, current professional publications, bulletins, and pertinent exhibits of education materials are made available.

Facilities for audio-visual aids in teaching should be available to home economics education students throughout their college preparation.

b. Duties of teacher trainers. Duties of teacher trainers in approved teacher training institutions are:

(1) Teaching approved courses for prospective teachers and teachers in service.

(2) Teaching short, intensive technical courses under the following conditions:

(a) The instructor has had suitable preparation and experience in the field of the short, intensive technical course to be reimbursed.

(b) Such course enrolls only qualified vocational teachers and supervisors.

(c) The subject matter in such technical course is of immediate value to the employed teachers and supervisors.

(d) The course is authorized by the state board.

(e) The course is not a regular course of a designated teacher training institution.

(3) Certain assignments other than classroom instruction, including:

(a) Developing the teacher education curriculum.

(b) Research in vocational education.

(c) Itinerant teacher training.

(d) Preparation of teaching materials.

(e) Assisting with placement of graduates.

(f) Follow-up of graduates.

(g) Supervising student teachers.

(h) Assisting with conferences called by the state board.

c. Qualifications of teacher trainers.

(1) Head teacher trainer:

(a) Education—technical and professional—

A bachelor's degree in home economics education from a recognized college or university.

A master's degree in home economics education.

Evidence of keeping abreast of education developments through periodic study, attendance at professional conferences, workshops or meetings, and broad reading.

(b) Experience—

Not less than ten years of successful experience in teaching home economics in high school and adult vocational programs, in supervision of student teaching, in city or state supervision, or other administrative positions.

Responsibility for maintaining a home.

(2) Assistant teacher trainer:

(a) Education—

A bachelor's degree in home economics education from a recognized college or university.

A master's degree or considerable work toward it in home economics education.

(b) Experience—

Not less than five years of successful teaching experience in home economics in vocational programs and in supervision of student teaching.

Responsibility for maintaining a home.

(3) Supervising teachers in directed teacher centers:

(a) Education—the same as for assistant teacher trainer.

(b) Experience—

Three years of successful teaching experience in vocational programs for youth and adults.

Responsibility for maintaining a home.

(4) Itinerant teacher trainer:

(a) Education—the same as for assistant teacher trainer.

(b) Experience—the same as for assistant teacher trainer.

3. In-service training of employed teachers.

a. Purpose. The purpose of in-service teacher training is to provide opportunity for continued professional growth of teachers and thus strengthen the program in vocational homemaking. The improvement of teachers in the day schools shall be accomplished by supervisory visits to the schools, by conducting local, sectional, and state conferences, by issuing helpful mimeographed and printed material from the state office, and by correspondence.

b. Titles, responsibilities, etc.

(1) State:

(a) State supervisor—

The state supervisor of vocational homemaking shall be responsible for the training of teachers in service. For details see section I, C, 2, and section I, C, 5, a.

(b) Assistant state supervisor—

The assistant state supervisor shall be responsible for assisting with the training of teachers in service. For details see section I, C, 5, a.

(2) District:

When provision is made for district supervisors, plans will be submitted for approval.

(3) Local:

Local supervisors shall be responsible for cooperating with the state supervisor by developing a training program for teachers under her supervision. For details see section V, A, 1.

(4) Institutional:

(a) Itinerant teacher trainer—

The itinerant teacher trainer, under the direction of the state supervisor and the head teacher trainer in the institution which employs her, shall give full time to the training of teachers in service. Her duties will include visits to teachers for the purpose of giving training in service, preparation of materials for teachers in service, participating in planning and conducting local, sectional, and state conferences, and assisting with developing the curriculum.

(b) Resident teacher trainer—

A portion of the time of one or more members of the home economics teacher trainer staff may be allotted to the training of teachers in service. Such training may include teaching, direction and consultant service for workshops and other offerings beyond the bachelor's degree, assisting with planning and conducting conferences, co-operating with the state supervisory staff in follow-up of graduates, and assisting with the development of curriculum.

c. Provisions for special, short, intensive technical courses requested by the state board to meet professional needs. Approved technical courses which are requested by the state Board for Vocational Education may be offered at the designated teacher training institution at times when it is convenient for teachers and supervisors to enroll. These courses shall deal with subject matter related to homemaking education to the end that teachers and supervisors may keep abreast of current developments. These courses shall be selected co-operatively by the teacher training institution and the state Board for Vocational Education and shall not be regular courses of a designated teacher training institution.

4. Graduate programs for home economics teachers including provisions for technical and professional courses.

a. A graduate program for the professional preparation of secondary and college home economics teachers, teacher trainers, state and city supervisors, adult homemaking supervisors and co-ordinators of local programs, and research workers in home economics education may be maintained at institutions designated by the state Board for Vocational Education.

b. The graduate program shall include advanced professional courses (including seminars, workshops and special problems) in home economics education, vocational education, and psychology for students seeking a master's or a doctor's degree. These courses shall provide for advanced study of:

Philosophy of education
Program planning
Administration and supervision
Curriculum
Psychology of adolescents and adults
Methods of research, including statistics
Evaluation

Research basic to the thesis required of candidates for advanced degrees should as a rule make a contribution, either direct or indirect, to the state program of vocational education.

c. The graduate program shall also provide for advanced technical courses, beyond that in preservice training, in one or more areas of home economics, or in home economics in combination with biological, physical or social science. There shall be a sufficient number of graduate courses offered in appropriate sequence to permit students working for a master's degree to select approximately fifteen quarter hours in a minor field.

d. Graduate courses in the designated aspects of professional and technical preparation shall be available during both regular and summer sessions in such sequence that any student may have the opportunity, in successive quarters, to complete a well-balanced program of advanced study.

e. In addition to the above, special workshops or courses shall be offered during summer sessions as they appear to be needed for the improvement of the state program of vocational homemaking education. These may be offered with the co-operation of the state Department of Vocational Education and other departments and divisions of the institution offering teacher education.

f. Qualifications of teachers who serve as major professors for individual graduate students shall be the same as the qualifications of research workers, as outlined in section V, D.

5. Provisions for research and studies in home economics education.

a. The nature and extent of some proposed investigations have been described in section V, B, 2, (2), plan B. In addition to those, opportunities shall be provided as time allows for research personnel to study problems agreed upon jointly by the state board and the designated institution. These studies may include such problems as recruitment and selection of prospective teachers, methods of college teaching which result in better trained home economics teachers, needs of homemakers pertinent to the adult program, and evaluation of the adult program.

b. Conditions to be maintained where federal vocational funds will be used.

(1) Studies shall be of definite value to the vocational homemaking program in the state and shall be approved by the state board before or at the time that the study is initiated.

(2) Qualifications of personnel—see section V, D, 5, d.

(3) Co-operation in planning—see section V, D, 5, c, (1).

(4) Publications—see section V, D, 5, c, (2).

c. Allocation of responsibility.

(1) Problems to be studied may be proposed by the staff of the state Board for Vocational Education, the staff of institutions supplying research personnel, school administrators, teachers, and others whose programs would be affected by the research. Plans for research using funds from federal vocational and/or state vocational funds will be made jointly and the plans will be executed using the resources of both the state board and the institution to best advantage. However, it is anticipated that the major responsibility for execution will fall on those persons having special training in research techniques. See also section V, B, 2, (2), plan "B."

(2) Any findings should be published with the full consent of all individuals and agencies which have made a major contribution to the research either through funds or work.

Agreement will be made in advance regarding what agencies will be responsible for disseminating the findings. In every case, due recognition shall be given the individuals and agencies making major contributions to the research. The findings shall be utilized in any appropriate fashion within or outside the state.

d. Qualifications of research personnel.

(1) Persons directing research should:

(a) Have the ability to think logically and independently; be alert to problems needing investigation and to the interrelationships of knowledge from fields contributing to family life education; be able to establish and maintain effective relationships with persons co-operating on research projects.

(b) Have experience in conducting independent research and in guiding others in carrying on research at least at the master's degree level.

(c) Have an educational background of a bachelor's degree with a major in home economics and courses in education, psychology, economics and sociology. In addition, they should have work beyond the master's degree in education or psychology and have had courses on methods of research including statistical techniques.

(2) Persons assisting must meet requirements for graduate assistantships in the institution supplying personnel for the research.

IV. TRADE AND INDUSTRIAL EDUCATION

A. Plan for local supervision.

The development of a well-rounded program of trade and industrial education requires the service of an approved qualified local supervisor. The improvement of teachers in service is the most immediate problem in the field of supervision of industrial education. This is particularly true in the case of part-time and evening school teachers. Since local supervisors of trade and industrial subjects should be directly responsible for the success of the local program for trade and industrial education and the efficiency of the teachers under their supervision, they are the logical persons to carry on informal specialized professional improvement work with their own teachers.

1. Duties of local supervisors.

a. Promotional. Promotional activities of local supervisors shall be devoted to the establishment of additional trade and industrial classes, particularly in the field of part-time and evening schools, and in selecting and training teachers on the job for these classes.

b. Inspectional. It is understood that the inspectional activities of local supervisors under this plan shall be primarily for the purpose of discovering those points on which their local teachers need help and assistance.

c. Instructional. Instructional activities shall constitute the major portion of the administrative work as supervisor of industrial education and particular attention shall be given to the professional improvement of his teachers in reimbursable classes.

2. Qualifications of local supervisors.

a. Education.

(1) Technical education:

He shall be a graduate of a recognized four-year college course with a major in industrial education or have its practical equivalent in a minimum of two years of college training and a minimum of three years of supervisory experience in industry on a foremanship level or above.

(2) Professional education:

Professional education shall be the equivalent of at least 18 quarter credits in approved educational subjects under an approved qualified teacher trainer, including

(a) Supervision and administration of trade and industrial schools.

(b) Making and utilizing of trade and job analyses for training trade teachers and organization of content of trade courses.

(c) Methods of training trade teachers—

This training may be partially gained in service, in which case approval shall be conditional until requirements are fully met. Approval shall be for such definite period as is deemed desirable in order to complete this training.

b. Experience.

(1) Trade experience:

Local supervisors shall have had at least three years of practical working experience as a wage earner in a skilled trade.

(2) Teaching experience:

Teaching experience shall be at least three years of successful experience as a teacher of approved trade classes which meet the standards of the state plan. This experience may be partially gained in service in which case approval shall be conditional until requirements are fully met. Approval shall be for such definite period as is deemed desirable in order to acquire the required experience.

B. Program of instruction.

1. Evening trade extension classes including public service and foremanship training.

The controlling purpose is to provide trade extension instruction of less than college grade which will increase the technical knowledge or manipulative skill of workers in their particular field of employment.

a. Minimum entrance age requirement. The minimum entrance age shall be 16 years.

b. Character and content of the course of study. The character and content of the course of study is shown in Appendix. The instruction shall be of such character as to supplement the daily work of members of the school or classes.

c. Qualifications of teachers.

(1) Shop and trade-practice teachers:

(a) He shall be proficient in the trade to be taught, with at least three years wage earning experience in this trade field.

(b) A shop teacher must be a graduate of at least high school or equivalent and he must be not less than 25 years of age, and if inexperienced in teaching, not over 45.

(c) He shall have not less than 18 quarter credits of the special teacher training courses provided by the state Board for Vocational Education, or shall be enrolled in one of these courses either in class work or by correspondence.

(2) Related-technical teachers:

They shall have the full qualifications of shop instructors or at least two years of technical education beyond the high school and at least one full year of trade experience in a trade or industrial pursuit. Related subjects teachers shall have completed or be enrolled in the same teacher training courses as provided for shop teachers.

(3) Plan for co-ordination:

The George-Barden funds may be used to reimburse salaries paid for the organization, supervision, and co-ordination of trade and industrial evening school programs when these duties are performed by a qualified local supervisor who has been approved by the state Board for Vocational Education.

2. Part-time classes.

a. Trade extension.

(1) Hours per week—weeks per year:

The term and hours per week for employed persons under 16 years of age shall conform to state laws; viz., 8 hours per week during public school sessions. Part-time courses shall not be less than 144 hours per year and shall be organized to fit into existing industrial situations.

(a) Controlling purpose—

The purpose of the work shall be to improve the qualifications of employed workers in the occupations they are already following.

(b) Age of pupils—

Pupils shall be 16 years of age or over, in all cases complying with state and local laws and regulations.

(2) Character and content of courses of study:

The character and content of the course of study is shown in Appendix. Methods of instruction shall be less than college grade and adapted to individual persons, and shall be conducted by demonstrations; lectures, supplemented by demonstrations and illustrations; free class discussions; or mechanical or occupational manipulations by pupils. Shop activities should be used to make clear the instruction even if not used to give skill in manipulation.

(3) Qualifications of teachers:

(a) Shop or trade instructor—

1. He shall be proficient at the trade to be taught, with at least three years experience as a wage earner beyond the customary apprenticeship period.

2. A shop teacher must be a graduate of at least a high school or the equivalent.

3. He must be not less than 25 years of age. If inexperienced in teaching, he must not be over 45 years of age.

4. He must have not less than 18 quarter credits of the special teacher training course provided by the state Board for Vocational Education, or shall be enrolled in one of these courses either in class work or by correspondence.

(b) Instructors in related subjects—

They shall have the full qualifications of shop instructors or at least two years of technical education beyond the high school and at least one full year of trade experience in a trade or industrial pursuit. Related subjects teachers shall have completed or be enrolled in the same teacher training courses as provided for shop instructors.

(4) Plan for co-ordination:

Instructors in part-time schools and classes paid in part from federal moneys may serve also as co-ordinators of work between the school and the employment or work of the pupil. By co-ordinator is meant the person who correlates the class instruction and the practical experience of part-time students and secures satisfactory employment and does follow-up work. Reimbursement may be made from federal funds up to one-half of the salary paid for actual teaching or co-ordination of vocational classes. This permits:

(a) The employment of a person as a teacher giving full time to the instruction of part-time workers.

(b) The employment of a person who gives a portion of the time to the instruction of part-time workers and a portion of the time to co-ordination of the school activities with the employment activities of the workers.

(c) Under certain circumstances the employment of a person who gives full time to the co-ordination of the school work and the employment work of the part-time workers.

In each of these cases the person for whose services reimbursement is to be made to the school must meet the minimum qualifications set up in the state plan for teachers of part-time work. The duties of such co-ordinators shall include those of informing parents and employers of the importance and value of the part-time school and securing their active support and co-operation; of studying industrial conditions and occupations; of eliminating friction in the adjustment of hours of schooling and employment; of assisting in the placement of pupils temporarily out of work or in transferring them from undesirable to better jobs; of following up the pupils in their out-of-school activities; and of consulting with teachers and supervisor or director as to changes in the school program, and instructional matter. The keeping of records shall not exceed ten per cent of the co-ordination time.

b. Trade preparatory.

(1) Hours per week—weeks per year:

The term and hours per week for employed persons under 16 years of age shall conform to state laws; viz., 8 hours per week during public school sessions. Part-time courses shall not be less than 144 hours per year and shall be organized to fit into existing industrial situations.

(a) Controlling purpose—

The purpose shall be to train persons for definite occupations other than the one in which they are employed at the time of taking the instruction.

(2) Character and content of courses of study:

The character and content of the courses of study is shown in Appendix. Methods of instruction

shall be less than college grade and adapted to individual pupils and shall consist of suitable demonstrations; lectures supplemented by demonstrations and illustrations; free class discussions; and actual manipulation of material and apparatus by class members. When a school system is unable to provide suitable shop equipment for adequate trade preparatory instruction, arrangements may be made for giving this instruction in industrial establishments. If the person to give such instruction is to receive compensation for it, he shall have approved qualifications set up in the plan for teachers of part-time classes.

(3) Qualifications of teachers:

(a) Shop or trade instructor—

1. He shall be proficient at the trade to be taught, with at least three years of practical experience as a wage earner beyond the customary apprenticeship period.

2. A shop teacher must be a graduate of high school or the equivalent.

3. He must be not less than 25 years of age. If inexperienced in teaching, he must not be over 45 years of age.

4. He must have not less than 18 quarter credits of the special teacher training courses provided by the state Board for Vocational Education, or shall be enrolled in one of these courses either in class work or by correspondence.

(b) Related subjects teachers—

They shall have the full qualifications of shop instructors or at least two years of technical education beyond the high school and at least one full year of trade experience in a trade or industrial pursuit. Related subjects teachers shall have completed or be enrolled in the same teacher training courses as provided for shop instructors.

(4) Plan for co-ordination:

Same as the plan to be used under (4), B, 2, (a).

c. General continuation—for workers over 14 years of age.

(1) To extend the civic or vocational intelligence of such workers through general education:

(a) Controlling purpose—

The controlling purpose shall be to increase the civic or vocational intelligence of persons 14 years of age or over who have entered employment by instruction given during the legal working time of pupils.

(b) Length of term—hours a week—

The term and hours per week for employed persons under 16 years of age shall conform to state laws; viz., 8 hours per week during public school sessions. Part-time courses shall not be less than 144 hours per year and shall be organized to fit into existing industrial situations.

(c) Character and content of courses of study—

The character and content of the course of study is shown as Appendix. Methods of instruction shall be those adapted to the particular line of work selected and conducted by means of group recitations, drills, demonstrations, objective illustrations, and practice.

(d) Qualifications of teachers—

1. Shop teachers for general continuation schools shall have a minimum of two years of experience in a trade or industrial pursuit and shall have at least two years of resident instructor training in a recognized course for the training of industrial teachers. If teachers are tradesmen without such training, they shall be taking the teacher training course for shop instructor as provided by the state Board for Vocational Education.

2. Any properly certificated elementary or secondary school teacher who is not now engaged in continuation school provided he is approved by the state Board for Vocational Education at the time he is assigned to general continuation school work. He shall start and continue on the course of special training for continuation school teachers which includes the following:

Philosophy of vocational education, either *a* or *b*.

a. Social significance of industrial education .....3 qt. cr.

Social influences bearing on industrial education and effects of this form of education on society.

b. Foundations of industrial education .....3 qt. cr.

Development of vocational education movement; Smith-Hughes and George-Barden Acts, state plans and laws relating to industrial education.

Co-ordination in part-time education .....3 qt. cr.

Organization and supervision of part-time education, problems of the co-ordinator. Teachers shall attend such conferences as are called for the improvement of work in the continuation school by the state Board for Vocational Education.

(2) To supplement the experiences of such workers regularly employed in stores with customer contact as an objective.

(a) On full-time employment basis—

Note: Instruction for such workers on a full-time employment basis will be given under the provisions of the section in the state plan for distributive education.

(b) On co-operative basis between school and store or office.

1. Controlling purpose. The controlling purpose is to increase the vocational intelligence of employed boys and girls in commercial and mercantile establishments, to help the worker in his present job, and to prepare him for satisfactory employment.

2. Age of pupils. The minimum age shall be 16 years.

3. Required or minimum plant and equipment. The equipment shall be adequate to meet all the requirements of the course and subject to the approval of the state Board for Vocational Education.

4. Character and content of course of study.

a. Provision must be made for employment in a sequence of positions during the co-operative period, and for direct instruction related to the needs of workers in each of these positions.

b. Provision must be made for related instruction amounting to at least one period in each school day based upon the working experiences of the pupils. Thus, for sales girls, wrappers, stock clerks, and other store workers, two periods in each school day should be devoted to instruction in either general or special subjects directly related to retail selling; and for pupils employed in office positions two periods a day of instruction directly related to either general or special office work must be given.

5. Methods of instruction. Methods of instruction shall include lectures, classroom and laboratory work, demonstrations, discussions, conferences, practical applications, and teacher supervision of the employed pupil while on the job. The needs of individual pupil-workers should be ascertained by interviewing employers and by observation of pupil-workers while on the job and at school. Class teachers should, therefore, do some co-ordinating and base much of their instruction upon observed needs of pupil-workers.

6. Length of term—hours a week. The minimum time for class instruction with the co-ordinator must not be less than 144 clock hours a year. The maximum time for school instruction must not exceed in point of actual clock hours the amount of time spent in regular employment. Instruction should cover a minimum of 15 clock hours a week for at least 36 weeks a year.

7. Division of time between school and work. The division of time between school and employment shall be equal except for special students who shall be in school not less than eight hours weekly.

8. Qualifications of teachers. The qualifications of teachers in part-time schools shall be the same as those of teachers of the same subjects in the secondary schools with the additions noted below:

a. Completion of teacher-training courses for general continuation school teachers as outlined below:

Philosophy of vocational education, either (*1*) or (*2*).

(1) *Social significance of industrial education* .....3 qt. cr.

Social influences bearing on industrial education and effects of this form of education on society.

(2) *Foundations of industrial education* .....3 qt. cr.

Development of vocational education movement; Smith-Hughes and George-Barden Acts, State plans and laws related to industrial education.

Co-ordination in part-time education .....3 qt. cr.

Organization and supervision of part-time education, problems of the co-ordinator. Teachers shall attend such conferences as are called for improvement of work in the continuation school by the state Board for Vocational Education.

b. Practical experience of at least one year in the type of work being taught; e.g., teachers of office subjects shall have had a minimum of one year of consecutive office experience, or teachers of store subjects shall have had a year of consecutive store selling experience. Experience gained through an approved teacher training course may be accepted as meeting these requirements.

c. Proven ability as a teacher.

9. Teachers for whom reimbursement is to be asked who teach either the general educational or the technical commercial subjects provided in segregated classes or who act as co-ordinators for such classes. If a teacher devotes only a portion of his time to this work, reimbursement shall be made on the basis of the part of his daily teaching program spent in any or all of these three types of work. Class teachers should co-ordinate part-time.

10. Plan for co-ordination. Instructors in part-time schools and classes paid in part from federal moneys may serve also as co-ordinators of work between the school and the employment or work of the pupil. By co-ordinator is meant the person who correlates the class instruction and the practical experience of part-time students. Reimbursement may be made from federal funds up to one-half of the salary paid for actual teaching or co-ordination of vocational classes. This permits:

a. The employment of a person as a teacher giving full time to the instruction of part-time pupils.

b. The employment of a person who gives a portion of the time to the instruction of part-time pupils and a portion of the time to co-ordination of the school activities with the employment activities of the pupils.

c. Under certain circumstances, the employment of a person who gives full time to the co-ordination of the school work and the employment work of the part-time pupils.

In each of these cases the person for whose services reimbursement is to be made to the school must meet the minimum qualifications set up in the state plan for teachers of part-time work. The duties of such co-ordinators shall include those of informing parents and employers of the importance and value of the part-time school and securing their active support and co-operation; of studying industrial conditions and occupations; of eliminating friction in the adjustment of hours of schooling and employment; of assisting in the placing of pupils temporarily out of work or in transferring them from undesirable to better jobs; of following up the pupils in their out-of-school activities; and of consulting with teachers and supervisor or director as to changes in the school program, instructional matter, etc. Co-ordinators shall have in addition adequate experience in conducting employee training, sales organization, and personnel management. He shall keep records, but the keeping of such records shall not exceed ten per cent of the co-ordination time.

(3) To provide vocational training through co-operation of the school and industrial and business establishments for groups of young people whose individual occupational objectives differ and whose co-operative agreement provides for legal employment, systematic training on the job and supplemental training in the school.

(a) Controlling purpose—

The controlling purpose is to provide vocational training of an extension type in various local occupations through co-operation between the schools and local employers.

(b) Age of pupils—

The minimum age shall be 16 years.

(c) Required or minimum plant and equipment—

A satisfactory classroom equipped with tables, chairs, blackboards, and supplementary teaching material shall be provided. Where occupational instruction is to be given in the school, equipment similar to that used locally in the occupations shall be provided.

(d) Character and content of course of study—

1. One school period per day, equal in length to other regular school periods, will be provided for

the groups of pupils who are enrolled in this type of work. These pupils will be handled in a segregated class with the co-ordinator in charge. The work given to the members of this group will be such as will help to prepare them for satisfactory employment and may include instruction in industrial relations and problems of employment, occupational instruction given to individuals or to occupational groups, supervised occupational study, and individual conferences.

2. For each student an outline or analysis of his present and future needs for occupational training shall be prepared by the co-ordinator working with the employer, and this shall be used as the basis for the training to be given.

3. An agreement shall be made before the pupils enter the class whereby the employer agrees to make the work educational as far as possible under the working conditions.

(e) Methods of instruction—

All instruction must be suited to the needs of workers over 16 years of age: Since workers from a variety of occupations will be enrolled, the instruction shall be very largely on an individual basis. The co-ordinator shall have available at least two consecutive regular school periods each day which shall be used in co-ordinating school instruction to employment. The information thus secured shall be used in adjusting the instruction given to the working needs of the pupils.

(f) Length of term—

The minimum time of classroom instruction shall be not less than one regular school period each school day and not less than 144 hours per year.

(g) Division of time between school and employment—

1. The pupils shall be legally employed for a minimum of 15 hours per week throughout the school year.

2. The time at work shall equal or exceed the time in clock hours per week devoted to school instruction throughout the year. A student who spends more time in school during the school year than he spends actually at work under regular employment conditions cannot be considered a part-time student.

3. The arrangement of time schedule under this co-operative plan of half time in school and half time in employment shall be a half day in school followed or preceded by a half day in employment.

(h) The kind of employment may be regular employment in any occupation which offers an opportunity for advancement and possibilities for training.

(i) Qualifications of teachers—

1. The co-ordinator shall meet qualifications similar to those set up for shop teachers in section 2-c-(1)-(d) for part-time trade extension or trade preparatory classes except that a variety of occupational experience may be substituted for the trade experience required of such teachers.

2. The teacher of segregated classes, when he is other than the co-ordinator, shall meet the qualifications of the state plan for part-time teachers of the specific subjects taught.

(j) Plan for co-ordination—

A co-ordinator shall be employed through the school year who shall have available, free from other school duties, at least three regular school periods each day for work with pupils enrolled under this plan. Of these periods, one each day shall be given to instruction in a segregated class composed of these students, and at least two consecutive periods each day shall be given to the duties of co-ordinating school instruction to employment. The work of co-ordination shall include visits to places of employment and to the homes of pupils; conferences with parents, employers, and teachers, and the keeping of records and reports of the pupils employed under this plan, providing the time for office work shall not exceed 10 per cent of the co-ordination time. Where the number of pupils employed is more than 30 the time given to co-ordination shall be increased.

(k) Distribution of co-ordinator's time—

In schools where the number of pupils enrolled under this plan is not more than 30, the time of the co-ordinator shall be distributed approximately as follows:

1. Teaching regular high school classes—three periods of the school day for which no reimbursement will be made.

2. Teaching segregated classes which includes all part-time pupils enrolled under this plan—five hours per week.

3. Visiting places of employment and consulting with employers—8 hours per week.

4. Conferences with other teachers, planning outlines of occupational study, and conferences with pupils—two hours per week.

The duties listed above may require some time beyond the usual length of school day. In determining reimbursement this additional time shall be considered as a part of the school day for the co-ordinator.

(l) Teachers for whom reimbursement may be asked—

1. Co-ordinators who devote at least three consecutive regular school periods per day to the duties of instruction, co-ordinating school instruction to employment, and who, in addition, teach all pupils enrolled under this plan in a segregated class for one period per day.

2. Teachers of other segregated classes arranged for by the co-ordinator and organized to give training for the specific occupations of part-time pupils enrolled under this plan.

(m) Age of admission to part-time schools—

The provisions of section IX of the Smith-Hughes Vocational Act requiring at least one-third of the sum appropriated to any state to be spent for part-time schools or classes shall be held to include any part-time day school classes for workers 16 years of age and over. Except that the minimum age of entrance into part-time general continuation school classes reimbursed from Smith-Hughes funds remains at 14 years.

This change in the age of admission to such classes applies to trade and industrial part-time classes aided from George-Barden funds.

3. All-day trade and industrial classes.

a. Plan "A"—Day trade.

The aim of the day unit trade school must be to prepare students for advantageous entrance into a trade or industrial pursuit.

Age of admission. Pupils shall be at least 16 years of age.

Plant and equipment shall be of such nature and sufficient to make the instruction effective, and must meet the approval of the state Board for Vocational Education.

(1) Character and content of courses of study: The character and content of the course of study is shown as Appendix.

Methods of instruction.

(a) Must be adapted to prepare the student for useful employment.

(b) Must be suitable to the stage of development and experience of persons enrolled 16 years of age or over, but shall be less than college grade.

(c) Should be based on concrete demonstrations and experience by the use of material objects, but theory and reason should be so associated with the concrete instruction as to make an intelligent and thoughtful workman rather than a mere mechanical manipulator.

(d) Should include the use of books, charts, pictures, slides, machines, and other objects. Shops, demonstrations, lectures, and class discussions should all find a place in the process of instruction.

(2) Amount of time given to practical work on a useful or productive basis:

(a) Types of program offered—

1. Related work taught by shop teacher incidentally on the job as problems arise. This plan requires a minimum of three continuous hours with the shop teacher and the balance of the school day may be devoted to nonvocational subjects.

2. Related work taught in segregated groups by teachers other than the shop teachers for one period daily. This plan requires as a minimum 50 per cent of the school day or 15 hours per week in shop on a useful and productive basis in periods not less than three hours. (One-half of the school day if more than six hours in length.) The remainder of the school day may be given to nonvocational subjects.

Reimbursement shall be made only on salaries of approved qualified teachers of shop and related subjects for such time as they are actually teaching in approved trade and industrial courses.

(b) Work shall be conducted with practical, commercial shop equipment and the products used by the school district in new buildings, repairs and maintenance. Commercial work may be undertaken when instruction is benefited thereby and when it is agreeable to labor and industry.

(3) Length of school year and hours per week:

(a) The school year must be at least nine months in length.

(b) The hours of instruction shall be not less than 30 clock hours per week. The vocational instruction may be set up as follows:

1. Fifteen hours where related work is taught by shop teachers incidentally on the job as problems arise.

2. Fifteen hours of shop and five hours of related subjects where related work is taught in a segregated group by a teacher other than the shop teacher.

(4) Qualifications of teachers:

(a) Shop teachers—

1. Trade experience. He shall be proficient at the trade to be taught, with at least three years of reasonable continuous practical wage earning experience beyond the customary apprenticeship period.

2. Technical training. A shop teacher must be a graduate of at least high school or the equivalent.

He must be not less than 25 years of age, and if inexperienced in teaching not over 45 years of age.

3. Training for teaching. He must have not less than 18 quarter credits of the special teacher training course provided by the state Board for Vocational Education, or shall be enrolled in one of these courses either in class work or by correspondence.

4. Teacher certification. Comply with the Iowa teacher certification requirements.

(b) Related subjects teachers—

They shall have the full qualifications of shop instructors or at least two years of technical education beyond the high school and at least one full year of trade experience in a trade or industrial pursuit. Related subjects teachers shall have completed or be enrolled in the same teacher training courses as provided for shop instructors.

(5) Plan for co-ordination. Federal funds may be used for reimbursement on salaries for full or part-time co-ordinators in day-trade vocational trade and industrial education programs under the following conditions.

(a) The local co-ordination program must be arranged through and have the approval of the state Board for Vocational Education.

(b) The duties of the co-ordinator will include advisement with pupils enrolled in trade and industrial vocational classes, placement and follow-up of graduates from day-trade classes, advising with instructors in curriculum revision in order to keep pace with changing conditions, keeping the necessary records and reports (not to exceed ten per cent of co-ordination time), and making outside promotional contacts with industrial and labor groups in order that the vocational program at the school will be understood and have the unqualified support of the employers and workers in the community.

(c) The co-ordinator must meet the minimum qualifications set up in the state plan for shop teachers of day-trade classes.

b. Plan "B"—General industrial schools for the small cities and towns.

The controlling purpose is to give trade preparatory instruction which will prepare a student for entrance into one of the several allied trades as an advanced learner.

Pupils shall be not less than 16 years of age.

Plant and equipment shall be of such nature as to make the instruction efficient and effective, and must meet the approval of the state Board for Vocational Education.

(1) Character and content of courses of study: The character and content of the course of study is shown as Appendix.

Methods of instruction—

(a) Must be adapted to prepare the student for useful employment in a trade or industrial pursuit.

(b) Must be suitable to the stage of development and experience of persons enrolled but of less than college grade.

(c) Should be based on concrete demonstra-

tions and experience by the use of material objects, but theory and reason should be so associated with the concrete instruction as to make an intelligent and thoughtful workman rather than a mere mechanical manipulator.

(d) Should include the use of books, charts, pictures, slides, machines, and other objects. Shops, demonstrations, lectures, and class discussions should all find a place in the process of instruction.

(2) Amount of time given to practical work on a useful or productive basis:

(a) Not less than 50 per cent of the school time, which in no case may be less than three consecutive clock hours per day and 15 clock hours per week, is given to practical work on a useful or productive basis.

(b) Work shall be conducted with practical, commercial shop equipment and the products used by the school district in new buildings, repairs and maintenance. Commercial work may be undertaken when instructional in character and when it is agreeable to labor and industry.

(3) Length of school year and hours per week:

(a) The school year must be at least nine months in length.

(b) The hours of instruction require at least 50 per cent of the school day to be devoted to shop work on a useful and productive basis and related information taught incidentally by shop teacher. A total of not less than 15 hours per week, or three consecutive hours per day shall be devoted to shop and related subjects. There shall be no regular division of the three-hour period.

(4) Qualifications of teachers:

(a) Shop or trade instructor—

1. Trade experience. He shall be proficient at the trade to be taught with at least three years of reasonable continuous wage earning experience in a trade or industrial pursuit.

2. Technical training. A shop teacher must be a graduate of at least high school or the equivalent.

He must be not less than 25 years of age, and if inexperienced in teaching not over 45 years of age.

3. Training for teaching. He must have not less than 18 quarter credits of the special teacher training course provided by the state Board for Vocational Education, or shall be enrolled in one of these courses either in class work or by correspondence.

(b) Related subjects teachers—

They shall have the full qualifications of shop instructors or at least two years of technical education beyond the high school and at least one full year of trade experience in a trade or industrial pursuit. Related subjects teachers shall have completed or be enrolled in the same teacher training courses as provided for shop instructors.

(5) Plan for co-ordination:

Federal funds may be used for reimbursement on salaries for full or part-time co-ordinators in general industrial vocational trade and industrial education programs under the following conditions:

(a) The local co-ordination program must be arranged through and have the approval of the state Board for Vocational Education.

(b) The duties of the co-ordinator will include advisement with pupils enrolled in trade and industrial vocational classes, placement and follow-up of graduates from general industrial classes, advising with instructors in curriculum revision in order to keep pace with changing conditions, keeping the necessary records and reports (not to exceed ten per cent of co-ordination time), and making outside promotional contacts with industrial and labor groups in order that the vocational program at the school will be understood and have the unqualified support of the employers and workers in the community.

(c) The co-ordinator must meet the minimum qualifications set up in the state plan for shop teachers of general industrial classes.

c. Plan "C"—Pre-employment schools and classes in trade and industrial occupations. The George-Barden Act provides for "pre-employment schools and classes organized for persons over 18 years of age or who have left the full-time school which may be operated for less than nine months per year and less than 30 hours per week and without the requirements that a minimum of 50 per centum of the time must be given to shop work on a useful or productive basis." Since the conditions from which these "pre-employment schools and classes" are to be exempted apply only to trade and industrial education in all-day classes, it is understood that the Act intended to provide for more flexible time arrangements. These courses will have the following characteristics:

(1) They will be designed to provide training for trade and industrial occupations prior to entering employment.

(2) Enrollment will be restricted to:

(a) Persons over 18 years of age, or

(b) Persons over the age of 14 who have left the regular full-time schools.

Plan "C" will be organized and operated when a need for this particular type of training develops. The same standards will be used as outlined under 3, a,—Plan "A" excepting the time restrictions which are set up for hours of instruction per week, months of instruction per year and proportion of time to be given to useful or productive work.

(3) Qualifications of students:

Pupils shall be at least 16 years of age for admittance to courses under Plan "A" and Plan "B." Under Plan "C" students will be admitted to these courses as stated in (b) under Plan "C."

4. Plan for co-ordination for each type of class listed under 1, 2, 3.

Note: The duties and qualifications for co-ordinators of evening, part-time and all-day trade and industrial classes are included in the standards set up for each of these trade training programs.

C. Provisions for representative local advisory committees.

1. Plan for the use of local advisory committees. The objectives of instruction offered in the field of trade and industrial education are to prepare prospective workers for advantageous entrance into industrial pursuits and to increase the knowledge and skills of those already engaged in specific trades or occupations. Therefore, employer and employee groups have a vital interest in this type of education and should be consulted by school authorities regarding the establishment and conduct of such training in order that the instruction may be organized to meet most effectively the stated ob-

jectives. The advice and counsel of representative advisory committees composed of equal representation of employers and employees, with others serving as consultants, is essentially needed in connection with such problems as student counseling and guidance, content of courses, qualifications of instructors, proper and adequate equipment, and standard practices in the trade or occupation for which instruction is offered.

Recommendations and suggestions of the committee should be formal and made a matter of record in the minutes of the meetings. It should also be a part of the committee's responsibility to follow up actions taken and results of all recommendations.

a. Type. Past experience indicates that equal numbers of representatives of employers and employees selected from industry should constitute the local advisory committee.

b. Interest represented and numbers from each. Local advisory committees should be composed of at least three employers and three employees from industries. The representatives of employers and employees should constitute the committee, with the representatives of local agencies serving as consultants without a vote. Each local advisory committee should include as consultants one representative each from the state public employment service and local director or co-ordinator of the public school vocational trade training program.

c. Method of selection. The local board of education, or its authorized representative, should use the following procedure in selecting members:

(1) Request, in writing, the various local employer associations to nominate a definite number of employers from industries to serve as representatives. From these lists of nominees select the number of representatives needed, so that the employee-employer representation shall be equal.

(2) Request, in writing, the various recognized bona fide labor organizations with jurisdiction to nominate a definite number of employees from industries to serve as representatives. From these lists of nominees select the number of representatives needed so that the employee-employer representation shall be equal.

(3) Request, in writing, the state agencies to be represented to name persons to serve as consultants.

d. Term of office. Terms in office should be staggered in order that no member might serve beyond the three-year term without reappointment.

e. Duties. The local advisory committee should counsel and advise the local school authorities in matters such as:

(1) Determination of the essential occupations and industries in the community.

(2) Determination of the type-jobs, job specifications, subject matter, and number of workers to be trained.

(3) Determination of the possibilities of training for various jobs, from the standpoint of instructors, equipment, and space.

(4) Selection of craft or occupational consultants.

(5) Development of the local program.

f. Provisions for meeting.

(1) At call of whom:

The advisory committee should meet on call from the local director or co-ordinator of vocational trade and industrial education.

(2) Frequency of meetings:

The local advisory committee should meet at least once a month in order to check on the progress of the training program and advise on other operational problems to be presented by the committee members or local school representative.

2. Plan for use of craft committees. Before courses are organized for a specific craft or occupation the local advisory committee should consult representatives from that particular craft or occupation. The labor organizations concerned should be requested, in writing, to select representatives to serve with the committee as consultants. Where needed, individual craft committees should be organized under the same plan which is set forth for local advisory committees.

D. Program of teacher training.

1. Duties of teacher trainers. The state supervisor of trade and industrial education shall be responsible for the supervision of the entire teacher-training program for trade and industrial education under the direction of the state Board for Vocational Education and sufficient amount of his time shall be given to this work. He shall have direct supervision of all teacher training done through the designated state institutions and local boards of education. He shall be responsible for the organization of resident, extension, itinerant, and short-unit courses and for conferences called for industrial teachers in service. He shall maintain an adequate program of supervision and instruction of teachers who have entered service, and shall give practical and supervised teaching on the job. He shall be in close touch with the entire field of teacher training in trade and industrial education, and shall be prepared to report to the state Board for Vocational Education on its progress. Each institution shall report to him each course including qualifications of persons enrolled for his approval before reimbursement can be claimed. The teacher trainers duties are concerned with the improvement of instruction as outlined in this section of the plan. They are not responsible for the approval of instructors and courses of instruction which are organized and operated in state or local vocational trade and industrial training programs.

2. Qualifications of teacher trainers.

a. Professional education. He must be qualified in the following approved educational subjects under an approved qualified teacher trainer including:

(1) Supervision and administration of trade- and industrial schools.

(2) Making and utilization of trade and job analyses for training trade teachers and organization of content for trade courses.

(3) Methods of training trade teachers which may be partially gained in service in which case approval shall be conditional until requirements are fully met. Approval shall be for such definite period as is deemed desirable in order to complete this training.

b. Technical training. In lieu of one year there may be substituted the four years of shop training in trade and industrial courses at Iowa State College or similar courses in other approved institutions.

c. Work experience. Trade experience shall be adequate (at least three years) practical working experience as a wage earner in trade or industrial occupations.

d. Teaching experience in approved trade classes. Teaching experience shall be at least three years of successful experience as a teacher of approved vocational trade classes which meet the standards of the state plan. This experience may be partially gained in service in which case approval shall be conditional until requirements are fully met. Approval shall be for such definite period as is deemed desirable in order to acquire the required experience.

e. Supervisory or administrative experience. Supervisory experience shall be adequate, covering at least three years in a responsible administrative or supervisory capacity in the field of industry or industrial education, and must include supervisory experience in trade and industrial education of an approved vocational grade.

3. Allocation of responsibility among the several agencies giving teacher training.

a. State board.

(1) Systematic group instruction:

(a) For shop teachers—

1. By itinerant teacher trainers. The state Board for Vocational Education through the state supervisor and other assigned itinerant approved qualified teacher trainers shall be responsible for the training of teachers who have entered service. This shall be done through unit courses of instruction or conferences called to consider specific problems related to administration and methods of teaching for upgrading vocational teacher problems.

a. Entrance requirements.

(1) Competent tradesmen meeting standards set up in the state plan.

(2) General education and characteristics must meet minimum requirements set up in state plan.

b. Length of course. Approximately 18 quarter credits. Extension units of teacher training shall be completed within the calendar year except for supervised teaching which may cover two calendar years.

c. Plan for giving training. The state Board for Vocational Education in co-operation with the Iowa State College shall conduct itinerant teacher-training courses in short units through extension in local communities where there is a need for improving vocational trade and industrial teachers in service.

Instruction for individual teachers or groups will be conducted when necessary under the provisions of 3, a, (1).

d. Course of study. The following units of work are offered to qualified shop teachers of evening, part-time, or day trade vocational classes in the itinerant program of teacher training.

Philosophy of vocational education, either *(1)* or *(2)*.

(1) *Social significance of industrial education* .....3 qt. cr.

Social influences bearing on industrial education and effects of this form of education on society.

(2) *Foundations of industrial education* .....3 qt. cr.

Development of vocational education movement; Smith-Hughes and George-Barden Acts, state plans and laws related to industrial education.

Trade and job analysis.....3 qt. cr.

Basic types of analyses. Practice in preparation of instructional materials.

Technique of teaching trades.....3 qt. cr.

Teaching processes, methods of presentation and testing, lesson planning, organization of instruction.

Problems in industrial education....3 qt. cr.

Organization, administration and supervision of industrial education programs in the public schools.

Co-ordination in part-time education .....3 qt. cr.

Organization and supervision of part-time education, problems of the co-ordinator.

Industrial conference methods.....3 qt. cr.

Use of conference method in instruction. Study and practice of conference procedures, devices and techniques.

e. Requirements for completion. Extension units of training must be completed within the calendar year when such units are given for required teacher training credits. Certificates will be issued by the teacher training institution upon the successful completion of each unit course.

f. Relation to state certification. Persons who have fulfilled the teacher training provisions and met the requirements as to vocational experience and contact as outlined in this plan shall be approved by the state Board for Vocational Education to teach trade subjects in the vocational schools of the state. Certification is granted by the state Board of Educational Examiners.

Note: The above mentioned required courses shall be completed within a five-year limit in order that the vocational trade and industrial teacher can be certified by the state Board for Vocational Education as a fully qualified instructor.

2. By state or district conferences. The state Board for Vocational Education will conduct such state or district teacher training conferences as are necessary for the upgrading of trade and industrial teachers. Problems relating to administration and methods of teaching in the vocational trade and industrial education field will be given special attention on these conference programs.

Note: Reimbursement may be made on railroad fare only to approved qualified trade and industrial teachers when attending state or district conferences called by the state Board for Vocational Education.

(b) For related subjects teachers—

The itinerant teacher training program for related subjects teachers will be organized and conducted by the state Board for Vocational Education as outlined in the plan for training shop teachers.

(c) For continuation school teachers—

Special training of continuation school teachers and co-ordinators will be done through extension by the state Board for Vocational Education with such special help of the designated teacher trainer as may be necessary. This training will be given under a similar plan as outlined for the training of shop teachers.

(2) Systematic individual instruction:

(3) Short, intensive instruction, individual or group:

Note: Systematic individual instruction and short intensive instruction for individuals or groups will

be conducted when necessary under the provisions of D, 3, a, (1).

b. Local boards of education.

(1) Systematic group instruction:

(a) For shop teachers—

Local boards of education through the local qualified supervisor approved by the state Board for Vocational Education shall conduct conferences and teacher training courses as are essential to the upgrading of the local corps of vocational trade and industrial teachers.

1. Entrance requirements. Competent tradesmen with general education and characteristics which meet the requirements set up in the state plan.

2. Length of course. Six courses of teacher training are offered in units of 36 clock hours each. Each course must be completed within the calendar year except for supervised teaching which may cover two calendar years.

3. Plans for giving training. The state Board for Vocational Education in co-operation with approved qualified teacher trainers will assist in organizing and conducting local teacher training programs in communities where no qualified local supervisors are in charge. In all cases local teachers training programs must be approved by and under the direct supervision of the state Board for Vocational Education.

4. Course of study. The following units of work are offered to approved qualified shop teachers of evening, part-time, or day trade classes:

Philosophy of vocational education, either *a* or *b.*

a. Social significance of industrial education .....3 qt. cr.

Social influences bearing on industrial education and effects of this form of education on society.

b. Foundations of industrial education .....3 qt. cr.

Development of vocational education movement; Smith-Hughes and George-Barden Acts, State plans and laws relating to industrial education.

Trade and job analysis.....3 qt. cr.

Basic types of analyses. Practice in preparation of instructional materials.

Technique of teaching trades.....3 qt. cr.

Teaching processes, methods of presentation and testing, lesson planning, organization of instruction.

Problems in industrial education....3 qt. cr.

Organization, administration and supervision of industrial education programs in the public schools.

Co-ordination in part-time education .....3 qt. cr.

Organization and supervision of part-time education, problems of the co-ordinator.

Industrial conference methods.....3 qt. cr.

Use of conference method in instruction. Study and practice of conference procedures, devices and techniques.

5. Requirements for completion. No graduation is required. Certificates will be issued by the teacher training institution or local boards upon the successful completion of each unit.

6. Relation to state and local certification. Persons who have fulfilled the teacher training provisions and met the requirements as to vocational experience and contact as outlined in this plan shall be approved by the state Board for Vocational Education to teach trade subjects in the vocational schools of the state. Certification is granted by the state Board of Educational Examiners.

Note: The above mentioned required courses shall be completed within a five-year limit in order that the vocational trade and industrial teacher can be certified by the state Board for Vocational Education as a fully qualified instructor.

(b) For related subjects teachers—

Local supervisors will prepare teachers of related subjects as outlined in the plan for training shop teachers. Entrance requirements shall include sufficient trade and industrial experience to make satisfactory correlation between related and manipulative skills. It is desirable that the teachers meet requirements for teachers of related subjects as set up in the plan. Preparation of teachers not fully meeting the entrance requirements must have the approval of the state supervisor of trade and industrial education.

(2) Systematic individual instruction.

(3) Short, intensive instruction, individual or group.

Note: Systematic individual instruction and short intensive instruction for individuals or groups will be conducted when necessary under the provisions of D, 3, b, (1).

c. Designated institutions.

(1) Systematic group instruction:

(a) For shop teachers—

1. Resident courses.

a. Entrance requirements.

(*1*) Competent tradesmen meeting state plan requirements. Prospective teachers must produce satisfactory evidence indicating trade experience.

(*2*) General education and characteristics must meet minimum requirements set up in state plan.

b. Length of course. Six courses of teacher training are offered in units of 36 clock hours each. Each course must be completed within the calendar year except for supervised teaching which may cover two calendar years.

c. Plan for giving training. Teacher training shall be undertaken by Iowa State College in resident courses and through extension courses. Both resident and extension courses shall consist of short units.

4. Courses of training.

a. Titles of courses with brief descriptions.

Philosophy of vocational education, either (1) or (2):

(1) *Social significance of industrial education* .....3 qt. cr.

Social influences bearing on industrial education and effects of this form of education on society.

(2) *Foundations of industrial education*..3 qt. cr.

Development of vocational education movement; Smith-Hughes and George-Barden Acts, state plans and laws relating to industrial education.

Trade and job analysis.....3 qt. cr.

Basic types of analyses. Practice in preparation of instructional materials.

Technique of teaching trades.....3 qt. cr.

Teaching processes, methods of presentation and testing, lesson planning, organization of instruction.

Problems in industrial education.....3 qt. cr.

Organization, administration and supervision of industrial education programs in the public schools.

Co-ordination in part-time education.....3 qt. cr.

Organization and supervision of part-time education, problems of the co-ordinator.

Industrial conference methods .....3 qt. cr.

Use of conference method in instruction. Study and practice of conference procedures, devices and techniques.

Note: Provision is made for observation and supervised teaching to a total of three quarter credits additional.

(1) Requirement for completion:

No graduation is required. Certificates will be issued by the teacher training institution upon the successful completion of each unit.

(2) Relation to state certifications:

Persons who have fulfilled the teacher training provisions and met the requirements as to vocational experience and contact as outlined in this plan shall be approved by the state Board for Vocational Education to teach trade subjects in the vocational schools of the state. Certification is granted by the state board of educational examiners.

Note: The above mentioned required courses shall be completed within a five-year limit in order that the vocational trade and industrial teacher can be certified by the state Board for Vocational Education as a fully qualified instructor.

(3) Nonresident courses:

Extension courses may be offered to vocational and nonvocational teachers who will become supervisors, and administrators of public schools for the purpose of promoting a program of trade and industrial education or to enable these persons to better co-operate with established programs of trade and industrial education. The following courses may be used for such purposes:

Social significance of vocational education.

Foundations of trade and industrial education.

Problems in industrial education.

(4) For related subjects teachers:

Iowa State College will prepare teachers of related subjects as outlined in the plan for training shop teachers. Entrance requirements shall include trade and industrial experience as set up in the state plan to make satisfactory correlations between related and manipulative skills. It is desirable that prospective teachers meet the requirements for teachers of related subjects as set up in the plan. Prospective teachers not fully meeting the entrance requirements must have the approval of the state supervisor of trade and industrial education.

All courses and enrollment shall be reported to the state supervisor of trade and industrial education and have his approval before reimbursement can be claimed.

(5) For continuation school teachers:

(a) Entrance requirements—

1. Certification as an elementary or secondary school teacher.

2. At least two years of successful teaching experience and meeting requirements set up in the state plan.

(6) Plan of training:

Special training of continuation school teachers and co-ordinators shall be done through extension by the state Board for Vocational Education with such special help as may be needed from designated qualified teacher trainers.

(7) Course of study:

Philosophy of Vocational Education, either (a) or (b).

(a) *Social significance of industrial education* .....3 qt. cr.

Social influences bearing on industrial education and effects of this form of education on society.

(b) *Foundations of industrial education* .....3 qt. cr.

Development of vocational education movement; Smith-Hughes and George-Barden Acts, state plans and laws relating to industrial education.

Problems in industrial education.....3 qt. cr.

Organization, administration and supervision of industrial education programs in the public schools.

Co-ordination in part-time education.....3 qt. cr.

Organization and supervision of part-time education, problems of the co-ordinator.

(8) Requirement for completion:

No graduation is required. Certificates will be issued by the teacher-training institution upon the successful completion of each unit.

(9) Relation to state certification:

Proper certification by the state board of educational examiners is a condition precedent to a teacher entering upon continuation school work.

However, successful completion of the above courses shall be a condition precedent to approval of the school in which the teacher works.

b. Plan for workshop which includes:

(1) The state supervisor, with the co-operation of the teacher trainer, may organize workshops for local directors, supervisors, co-ordinators and teachers of trade and industrial education for the purpose of preparing teaching aids and improving instruction.

(2) These workshops may be conducted on the campus of the designated teacher training institution or in centers designated by the state supervisor.

c. By which agency or agencies given. The agency or agencies conducting workshops will be subject to the same standards which are set up under D-3. Plans for workshops must be approved by the state supervisor of trade and industrial education and the teacher trainer.

5. Plan for training.

a. Co-ordinators.

b. Supervisors. Plans for training of co-ordinators and supervisors are covered in section D-3-c.

6. Plan for training conference leaders for foremen and supervisory training programs.

a. Scope of proposed work.

(1) Training conference leaders.

There shall be conducted from time to time, when conditions warrant it, conferences for the training of foreman conference leaders by members of the staff of the state Board for Vocational Education, its teacher training agents, or other approved qualified persons designated by the board.

(2) Training instructor foremen:

(a) The following plan will be pursued in training foremen in their instructional responsibilities.

1. Purpose of the proposed course is to introduce and promote employee training in the field of industry and trade.

2. The courses are intended for persons ranking as working foremen or assistant foremen, and supervisors having as part of their duties the directing of one or more assistants.

(b) General method of procedure—

1. Methods of discussion and analysis shall be used throughout. Men shall be led with a discussion of specific cases in the more familiar industrial occupations, and from these discussions shall be developed the generalized statements.

2. Discussion sheets, analysis forms, and reports to lead thought in the desired direction shall be used. These courses are intended to follow a preliminary of 1 to 4 units of nine 2-hour sessions dealing with the problems of foremanship.

b. Qualifications of personnel to be employed. Foremen and supervisory conference leaders shall meet the requirements set up for evening school instructors in section B-1-c.

Personnel engaged in foreman instructor training shall meet the qualifications for teacher trainers which are set up under section D-2.

7. Plan for certifying teachers, co-ordinators, supervisors and conference leaders. Provisions for certification are made in the state plan section D-3-a-b-c.

8. Plan for studies, investigations, research, and the preparation and distribution of professional and technical material for employed teachers.

a. Provision for research and investigation. Research and investigation may be maintained in designated teacher training institutions when organized, approved, and supervised in accordance with the general provisions as outlined in D-3-a-b-c. All research activities shall be in the field of immediately useful studies and shall function directly to the furtherance of the entire program of trade and industrial education of vocational grade.

b. Other provisions. This plan for teacher training presumes to cover the various opportunities offered for training shop and related subjects teachers as contemplated for the immediate future, but reserves the right to submit variations as they may arise for the training for unit trade, general industrial, evening, part-time continuation, trade extension, and preparatory school teachers.

V. GUIDANCE

A. Federal funds may be used to reimburse the salaries and necessary travel of qualified local supervisors of vocational guidance on a full or part-time basis for in-school and out-of-school groups. The state Board for Vocational Education shall assume responsibility for approving and evaluating the effectiveness of the local supervisory program.

1. Types of supervisory organization for which funds may be used.

a. Supervision in a local administrative unit.

b. Supervision in county school systems.

c. Supervision in two or more administrative units.

d. Supervision in special schools, such as evening, adult, part-time and area.

2. Duties of local supervisors.

a. Shall supervise the vocational guidance services in public schools and programs for out-of-school groups.

b. Shall develop means of improving the professional preparation of counselors under his supervision.

c. Shall conduct group conferences and meetings for the purpose of improving local programs of guidance.

d. Shall devote time to making supervisory visits with counselors and teachers in order to improve the guidance program.

e. Shall co-operate with other supervisors, co-ordinators and special personnel in order to make the benefits of a guidance program available to the entire school system and community.

f. Shall in co-operation with local school administrators and supervisors survey the school facilities to ascertain the best means for developing a guidance service suited to the schools and the community.

g. Shall prepare proposals to assist the school administrator in organizing and using a guidance service on the local level.

h. Shall plan studies, surveys and evaluations in the guidance field.

i. Shall secure, interpret and disseminate educational and occupational information from national, state and local sources.

j. Shall prepare in advance an agenda or program for each year's work and present it to the local school administrator.

k. Shall prepare all reports and records for local programs as required by the local administrator.

l. Shall develop and make available practices and techniques for selection of students for specialized training.

3. Qualifications of local supervisors.

a. Education.

(1) General—the supervisor shall possess a degree in education from a standard accredited college.

(2) Professional—the supervisor shall have completed at least one year of graduate work in education in a recognized college or university. This graduate work shall include at least one course in each of the following areas:

Organization and administration of guidance services.

Analysis of the individual.

Counseling.

Educational and occupational information.

In addition to those above, the supervisor will have completed courses in the principles and practices of vocational education.

b. Experience.

(1) Teaching—the supervisor shall have had at least two years of successful teaching experience in the public schools of a secondary grade.

(2) Counseling—two years of counseling experience.

(3) Occupational—one year of wage-earning experience in jobs other than teaching or counseling.

B. Program of vocational guidance.

1. Conditions for reimbursement of a vocational guidance program.

a. Federal funds when available may be used for reimbursement on the local level when the guidance program serves a school or group of schools maintaining a vocational course or courses and where program meets requirements of the state plan.

2. Types of services to be rendered.

a. In-school and out-of-school groups.

(1) Assisting the individual in finding out his interests, abilities, and opportunities.

(2) Continuing a program of collecting, maintaining and using educational and occupational information.

(3) Providing individual counseling for in-school youth in selecting and planning for their educational and vocational objectives.

(4) Continuing individual counseling for in-school youth who have selected and are progressing towards their vocational or educational objectives.

(5) Providing follow-up studies of school dropouts for purpose of securing occupational information, further aiding the students, aid to curriculum revision and evaluating the counseling services.

(6) Assisting in placement in the next opportunity by both direct activities and referral agencies, part-time, full-time, before and after leaving school.

3. Duties and qualifications of counselors.

a. In-school groups.

(1) Full-time counselors:

(a) Duties—

1. Duties pertaining to individuals:

a. Assist in preparing individual inventories.

b. Secure, prepare and utilize educational and occupational information.

c. Counsel with individuals in need of service.

d. Conduct follow-up studies of value to the individuals, the school and the community.

e. Assist in making placements.

f. Locate and maintain relationships with referral and resource agencies in assisting individuals in need of special assistance.

2. Promoting faculty participating in guidance activities such as:

a. Encourage and assist teachers to utilize guidance services and to contribute to guidance resources.

b. Providing leadership in identifying and studying guidance problems.

c. Assisting the teacher in analyzing problems as they relate to individual pupils.

d. Assisting the teacher in securing and utilizing occupational and educational information related to his subject field.

3. Aiding the principal and staff in using the guidance program in adapting the school to the needs of individuals and the community, such as:

a. Evaluating the results of the guidance program.

b. Conducting surveys, studies and investigations within the guidance field.

c. Suggesting needs for curriculum changes.

d. Planning the adaptation of work experience programs to individual needs.

e. Developing selection procedures.

f. Adapting guidance data to administrative uses.

(b) Qualifications of full-time counselor—

1. Education.

a. General: Meet state education requirements for a teacher in the grade and kind of school in which the counselor is employed.

b. Professional: Shall have completed one course in each of the following areas:

Organization and administration of a guidance program.

Counseling.

Educational and occupational information.

Analysis of the individual.

Principles and practices of a guidance program.

The counselor should select additional courses from the following:

Labor relations.

Sociology.

Political science.

Principles and practices of vocational education.

Mental hygiene.

Adolescent psychology.

2. Experience.

a. Two years of successful teaching in the grade or kind of school in which the counselor is employed.

b. One year of wage-earning experience other than teaching or counseling.

(2) *Part-time counselor:*

(a) The part-time counselor in the reimbursed program of guidance shall have the same duties and basic qualifications as those of the full-time counselor except as noted below. (Part-time shall mean a minimum of three 60-minute periods per day.)

1. Education.

a. General: Same as full-time counselor.

b. Professional: One course in each of the following areas:

Principles and practices of guidance program.

Organization and administration of a guidance program.

Counseling.

2. Experience.

a. One year of successful teaching in the grade or kind of school employed.

b. One year wage-earning experience.

b. Out-of-school groups.

(1) Full-time or part-time counselors for out-of-school groups shall have the qualifications of a full-time counselor for in-school groups with exceptions as noted below:

(a) Education—same.

(b) Experience—

1. Shall have three or more years of work experience in as many fields.

2. Shall have at least 2 years of counseling experience.

C. Provisions for local advisory committees.

1. School systems contemplating a reimbursed vocational guidance program will be encouraged to enlist the advice and counsel of a committee made up of representatives of schools, business, industry, agriculture, homemaking, employment services and other interested groups. They shall be invited to serve by the local school authorities, and shall function in a way which shall contribute most of the development, maintenance and evaluation of the guidance services.

D. Program of counselor training. Federal funds may be used to maintain a state program of training for counselors when the classes are organized and conducted for groups composed of persons enrolled in a program qualifying for vocational counseling,

of persons enrolled in a program qualifying for vocational teachers and of groups composed of teachers, counselors, supervisors or directors of vocational education or vocational guidance.

1. Duties of counselor trainers.

a. Conducting counselor training classes on-campus.

b. Conducting counselor training classes off-campus.

c. Supervising directed counseling activities for trainees.

d. Assisting the supervisory staff in organizing and conducting in-service trainees' activities.

e. Developing research activities related to vocational guidance at the request of the state board.

f. Developing materials and aids for counselors.

2. Qualifications of counselor trainers.

a. Education.

General: Same basic training as required for state supervisory staff in guidance.

Professional: Graduate degree with a major of at least thirty hours in the field of guidance with training in each of the following:

Analysis of individual.
Counseling.
Educational and occupational information.
Organization and administration of guidance programs.

Additional work should include courses in:

Research methods in guidance.
Tests and measurements.
Administration of secondary schools.
Mental hygiene.
Labor relations.
Curriculum building.

b. Experience.

(1) Two years of successful teaching experience in public schools of secondary grade.

(2) One year of administrative or supervisory experience.

(3) Two years of wage-earning experience other than teaching or counseling.

(4) Two years of counseling experience (full time).

3. Qualifications of persons to be trained as counselors.

a. Persons enrolled in a program of study which upon completion will enable them to qualify as vocational teachers or counselors.

b. Counselors, administrators, teachers, supervisors, co-ordinators or directors of vocational education or guidance service.

4. Allocation of responsibility among the several agencies for counselor training.

a. The state Board for Vocational Education shall assume responsibility for maintaining an adequate program of counselor training. The state board may employ a person or persons who meet the qualifications for a counselor trainer as described in D-2 to supply service on an itinerant basis to organized groups or on an individual basis in the several administrative units, in workshops, conferences, or by such other methods as may be necessary. The counselor trainer shall be approved by the state Board for Vocational Education.

b. Local boards of education may employ a counselor trainer as described in D-2 to supply instructional services to classes, workshops, conferences, and to work on an individual basis in the administrative unit. The counselor trainer shall be appointed by the local administrative officer upon recommendation of the state supervisor of guidance services and subject to the approval of the state director of vocational education.

c. Those institutions which may be designated and approved as counselor training institutions may employ one or more persons as counselor trainers who meet the qualifications described in D-2 to teach on and off campus the courses listed in this plan as requisites of qualifications as counselors, local supervisors, state supervisors, counselor trainers, and such other courses as may be offered under the provision of this plan and to perform other duties as described in D-1. Iowa State College has been designated as the counselor training institution.

5. Provisions for the training of counselors.

a. Preservice training.

(1) Undergraduates:

(a) Persons eligible for enrollment shall be in the fourth year of study as an undergraduate and engaged in a program of study which on completion will enable them to qualify as counselors.

(b) Reimbursable courses—

Title	*Brief Description of Courses*
**Principles and practices of guidance program	An over-all view of the counselor's function in the total guidance program including philosophy, principles and practices of a functional guidance service.
Techniques of counseling	Collecting and interpreting data for the cumulative record. The use of various tools and devices in assisting the individual to solve his personal, educational, and vocational problems. This course should be of elementary nature and designed to acquaint the teacher with counseling processes.

(2) Graduate:

(a) Persons eligible for enrollment shall be college graduates with at least one year of teaching experience and who meet the qualifications outlined in VII-D-3.

(b) The following courses on the graduate level may be reimbursed:

Course Areas	*Course Titles*
Counseling	*Techniques in counseling Practice counseling Seminar in counseling
Analysis of individual	*Techniques of the individual inventory Tests and measurements Testing for special characteristics Psychology of individual difference

*Required courses.
**Philosophy, principles and practices of vocational education

Course Areas	*Course Titles*
Analysis of individual Cont'd	First Principle of mental hygiene
	Clinical methods in individual analysis
Educational and occupational information	Nature and sources of educational and occupational information
	*Function and techniques of educational and occupational information
	Seminar in educational and occupational information, including community surveys, follow-up studies and other procedures
Organization and administration of guidance program	*Administrative relationships in the guidance program
	The counselor's role in the school and community
	Seminar and practicum
	**Principles and practices of the guidance program
	**Philosophy, principles and practices of vocational education

b. In-service

(1) Group work: The state supervisory staff and local supervisors may organize and direct workshops, conferences, and other group activities for those employed as teachers or counselors in the administrative unit under his supervision.

(2) Individualized work: The state supervisory staff and local supervisory staff may render individual professional services to counselors and staff members under their supervision through co-operative evaluation and in assisting the counselor in planning for the extension and refinement of guidance services on whatever problem and at whatever level they may arise.

6. Plans for studies, investigations, and research, and the preparation, distribution and utilization of these and other guidance materials for the professional use of guidance and vocational personnel.

The preparation, distribution and utilization of guidance materials for the professional use of guidance and vocational personnel are to be recommended by the state supervisor of guidance and approved by the state director of vocational education. Studies, investigations and research for the purpose of securing information useful to the guidance program may be made by counselors, local supervisors, state vocational personnel or others approved by the state Board for Vocational Education.

VI. GENERAL CONDITIONS

General conditions applicable to the preceding five service areas: Agriculture, Distributive Education, Home Economics Education, Trade and Industrial Education, and Guidance Services.

A. Conditions for use of federal funds.

1. Every dollar of Smith-Hughes and George-Barden federal funds expended must be matched by a dollar of state and/or local money.

2. Reimbursement to schools.

a. All schools submit an application for approval each year covering all work to be carried on. When properly approved, this becomes a contract under which a local school may operate and receive reimbursement.

b. Such reports covering work as may be required by the Board for Vocational Education shall be submitted by the local school.

c. Final notarized reports asking for reimbursement shall be submitted and checked before reimbursement can be granted.

d. In addition to personal visits to supervise and check local programs, all reports including reimbursement requests must be approved by service supervisors.

3. Purposes other than teacher training for which Smith-Hughes and George-Barden federal funds may be expended:

a. Smith-Hughes funds may be expended only for:

(1) Salaries of teachers, supervisors, and directors of vocational agriculture who are properly qualified under the standards set up in this plan and in accordance with the provisions of the national vocational acts.

(2) Salaries of teachers of trade, homemaking, and industrial subjects who are properly qualified under the standards set up in this plan, and in accordance with the provisions of the national vocational acts.

b. George-Barden funds may be expended only for:

(1) Salaries and travel expenses of teachers, supervisors, and directors of agricultural subjects, homemaking subjects, trade and industrial subjects, distributive subjects, and vocational guidance.

(2) Travel expenses of members of state advisory committee to meeting called by the Board for Vocational Education.

(3) Travel expenses for consultants when called to conferences by the Board for Vocational Education.

(4) Travel expenses of the state Board for Vocational Education and executive officer of the board when on official business.

(5) For the purchase or rent of equipment and supplies for vocational instruction.

(6) For rental of space including light, heat, janitor service when not available in public buildings on the state level.

(7) For the maintenance of research in the fields of vocational education.

(8) For pre-employment schools and classes organized for persons over 18 years of age or who have left the full-time school.

(9) For training and work experience training for out-of-school youth.

(10) For a portion of the salary of the executive officer for time devoted exclusively to vocational education.

(11) For adequate programs of administration including clerical service, printing, communication and supplies.

(12) Local directors of vocational education.

4. Both Smith-Hughes and George-Barden funds may be used in part for the maintenance of teacher training services as outlined under each service.

*Required courses.
**These courses are prerequisite for graduate training and may be taken either at the undergraduate or graduate level.

a. Smith-Hughes federal teacher training funds not less than 20% nor more than 60% may be expended for any one of the three phases of work—agriculture, homemaking, or trade and industrial education.

b. Salaries and travel expenses of teacher trainers when giving short intensive technical courses and conducting workshops.

c. Salaries and travel expenses of teacher trainers when giving professional courses in administration of vocational education for school administrators, directors, and supervisors of vocational education. Reimbursement for such courses shall be divided among the several federal funds provided for teacher training.

d. For salaries and travel in connection with studies and research and for compilation and distribution of subject matter materials for employed teachers and counselors.

e. For maintenance of teacher training, state supervision and research including clerical service, supplies, instruction materials, communication, printing, rent, heat, light, and janitor service.

(1) Printing must be confined to instruction materials to be used by teachers in class work.

(2) Rent, light, heat, and janitor service may only be reimbursed if they cannot be obtained in a public building.

f. For salaries and travel of consultants and college technical subject matter teachers when giving short technical courses for vocational teachers.

5. Travel.

a. George-Barden funds may be used in part for the necessary travel expenses of the state Board for Vocational Education and the executive officer when on official business connected with vocational education.

b. George-Barden funds may be used in part for the necessary travel expenses of the employees of the state Board for Vocational Education when on official business in connection with vocational education.

(1) Within the state:

(a) Travel shall include expenses for transportation, meals, and lodgings and shall be subject to the state regulations regarding travel of state employees.

(b) All travel of the employees of the state Board for Vocational Education shall be authorized by the board and shall be on official business for vocational education.

(2) Outside the state:

(a) Subject to the same regulations as in (1)-(a).

(b) Subject to the same regulations as in (1)-(b).

c. Teacher and counselor trainers employed by designated institutions.

(1) Within the state:

(a) Subject to the same regulations as in b-(1)-(a).

(b) Subject to the same regulations as in b-(1)-(b) and authorized by the employing institutions.

(2) Outside the state:

(a) Subject to the same regulations as in b-(1)-(a).

(b) Subject to the same regulations as in c-(1)-(b).

d. State advisory committees.

(1) Within the state:

(a) Subject to the same regulations as in b-(1)-(a).

(b) All travel of advisory committee shall be to meetings called by the Board for Vocational Education.

(2) Outside the state:

No travel of advisory committees outside the state shall be authorized.

e. Local directors, supervisors, teacher trainers, counselors, and teachers except itinerant teachers.

(1) Within the service area:

(a) Travel expense shall be limited to mileage paid for the use of the teacher's automobile and reimbursement will not exceed the rate authorized for state employees.

(b) Travel shall be authorized by the local board of education and a maximum amount shall be indicated in the application for approval.

(2) Within the state but outside the service area:

(a) Travel expense shall be limited to transportation at the round trip bus or railroad fare or at the authorized state rate for automobile travel.

(b) Travel outside the service area shall be only to meetings called by the state Board for Vocational Education and must be authorized by the local board of education.

(3) Outside the state:

No travel of local teachers outside the state shall be authorized without specific approval of a representative of the state board.

f. Itinerant teachers when employed by the state or by several school districts for short intensive courses.

(1) Travel expense may include expenses for transportation, meals and lodgings and shall be subject to the approval of the state Board for Vocational Education and state regulations regarding travel of state employees.

6. Purchase or rent of equipment and supplies.

a. Equipment.

(1) Federal money shall not be used for the purchase or rental of equipment until the reimbursement needs for instruction shall have been met except when the state Board for Vocational Education specifically authorizes an expenditure to meet an exceptional local or state need.

(2) Equipment shall mean any physical object used in vocational instruction exclusively which may be expected to last, with reasonable care and use, for more than one year.

(a) Reference books may be included but the cost of texts for individual students will not be considered reimbursable.

b. Supplies.

(1) Federal money shall not be used to reimburse local communities for the purchase of supplies.

(2) The state Board for Vocational Education may authorize the purchase of supplies from state and federal funds for specific courses conducted on a state-wide basis.

7. Limitation on expenditures of federal funds.

a. Trade and industrial part-time classes.

(1) At least one-third of the Smith-Hughes funds allotted to the state for trade and industrial

education if expended must be expended for part-time classes meeting for at least 144 hours per year.

(2) At least one-third of the George-Barden funds allotted to the state for trade and industrial education if expended must be expended for part-time and evening classes.

(a) Part-time classes may meet for less than 144 hours per year and may include any part-time day school classes for workers 16 years of age and over.

b. Home economics.

(1) Not more than 20% of the Smith-Hughes appropriation for trade and industrial education may be used for home economics.

(2) If the trade and industrial service is unable to use more than one-third of its 80% of the Smith-Hughes funds for part-time classes, the home-making service shall be responsible for expending one-third of its Smith-Hughes money for part-time classes as prescribed in the law.

8. Local directors.

In local communities having more than two approved phases of vocational education and employing at least six approved vocational teachers, the local board of education may be reimbursed on the salary of a local director of vocational education.

a. Duties of a local director.

(1) Carry out the policies of the local board of education in respect to vocational education.

(2) Be responsible for all records and reports for all phases of vocational education in his community.

(3) Encourage and promote vocational education.

(4) Be in charge of some phase of vocational education.

(5) Co-ordinate all phases of vocational education in the local community.

b. Qualifications.

(1) He shall have the full qualifications of a local supervisor in some approved field of vocational education.

B. Provisions regarding:

1. Methods of instruction.

a. All instruction in day school classes shall be such as will best prepare the student for the occupation which he has chosen. It shall consist, when possible, of class work, discussions, supervised study, laboratory and shop work, field trips, home project work, demonstrations, and the solving of problems. It must be adapted to the maturity and experience of the student.

b. Part-time school instructions shall be related to the occupation in which the student is engaged or is preparing to enter and will make use of most of the types of work listed under "a".

c. Evening school and instruction shall supplement day employment.

2. Plant and equipment. The plant and equipment shall be adapted to successful work and subject to the approval of the state Board for Vocational Education.

3. Maintenance of instruction. A minimum for maintenance shall be established for each service sufficient to assure good work. This minimum shall be subject to the approval of the state Board for Vocational Education and may be changed by them as need arises.

4. Well rounded course of study. The supplementary instruction necessary to build a well rounded course of training for pupils taking vocational subjects shall be provided by the state and local communities and no part of this cost may be charged to the federal vocational funds.

5. Typical courses of study. Typical courses of study will be found on file in the offices of the Board for Vocational Education.

C. General provisions.

1. All schools and classes must be under public supervision or control.

2. The controlling purpose must be to prepare students for useful employment.

3. The instruction must be of less than college grade.

4. The instruction must be designed to meet the needs of persons over 14 years of age.

D. Provisions for co-operation between services.

1. Regular staff meetings.

2. Conferences between supervisors where more than one service is working in a community.

3. Encourage co-ordination of activities in local communities.

4. Analyze local community when establishing one service to see if others should be encouraged.

5. In general encourage the development of well rounded vocational programs in local communities.

6. Present the various phases of vocational education to interested educational leaders in the state.

E. Provisions for training and work experience for out-of-school youth.

1. Iowa proposes to use federal funds provided under the George-Barden Act to reimburse schools giving training and work experience training for out-of-school youth.

2. Detailed plans for this work will be given in the plan for each service of vocational education.

3. Training will be given to increase the employability or competency of the worker.

VII. REIMBURSEMENT POLICIES

Reimbursement policies for vocational education programs are determined by the Board for Vocational Education, with the following policies being currently effective:

A. State appropriations for state administration of vocational education are to be matched 100% with federal money where allowable under the federal acts with the following two exceptions: First, any item that is questionable as far as use of federal funds is concerned, should be paid 100% from state funds. Second, any item approved by the Board for Vocational Education to be paid more than 50% out of state funds, does not need to be matched by federal funds.

B. Balance of funds to be distributed to local school districts, and state teacher training institutions (federal funds only), according to the following plans:

1. As long as funds are available, all reimbursements to be at the rate of 50%.

2. When it is no longer possible to reimburse at 50%, the available funds will be prorated for each service as follows:

a. Agriculture.

(1) Salaries paid for young farmer and adult programs to be reimbursed 50%.

(2) Balance of funds to be prorated on regular day school vocational agriculture classes.

(3) When rate of reimbursement falls to a minimum of 20%, no new departments will be established until sufficient funds are available to make the rate at least 20% for the established schools.

b. Distributive.

(1) Since all work reimbursed in this service is for part-time or adult classes, salaries will be reimbursed at the 50% rate.

c. Home economics.

(1) Salaries paid for part-time and adult programs to be reimbursed 50%.

(2) Reimbursement for summer employment to be at 50% rate.

(3) Balance of funds to be prorated on salaries of teachers of regular day school work.

(4) When rate of reimbursement falls to a minimum of 15%, no new departments will be added for reimbursement until funds are available to make the rate at least 15% for established departments.

d. Trades and industry.

(1) Part-time and adult classes to be reimbursed at 50%.

(2) Balance of the funds will be prorated to the day trade classes.

(3) When rate of reimbursement on day trade falls to 15%, no new classes will be reimbursed until funds are available to make the rate at least 15% for established departments.

e. General conditions applying to all services.

(1) All approved travel to be reimbursed at 50% of local expenditures up to and including a rate of 7c per mile.

(2) All approvals are for current year only.

(3) All services may recommend that certain funds be set aside for special projects and studies which will further the development and improvement of the work of the state.

(4) Any increase in funds shall be used first, to maintain minimums suggested for various services; second, for new programs in school districts; third, to improve and expand going programs; fourth to increase reimbursement up to the 50% rate.

VIII. The following is taken directly from I.O.F.T. B-1, "Iowa Policies and Procedures for Veterans Institutional On-Farm Training," a bulletin developed by the state Board for Vocational Education in co-operation with the Veterans Administration, July 1950. This includes the rules and regulations for the conduct of that program in Iowa.

I. PURPOSE OF THE PROGRAM

The purpose of Public Law 377, 80th Congress, was to provide a basis for the highest quality of training which might be given to a veteran who elects to pursue a course of institutional on-farm training; to prevent abuses of the institutional on-farm training program, to pay full subsistence allowance to the trainee when he is pursuing full time institutional on-farm training, and to authorize the Administrator of Veterans Affairs to contract with approved schools for such courses when the Administrator finds the agreed cost reasonable and fair.

II. OBJECTIVES OF THE PROGRAM

The program is designed to provide intensive vocational training in farming, co-ordinated with the individual veteran's farming program and activities. The training is to be developed with due consideration to the size and character of the farm on which the veteran is working and to the needs of the veteran in the type of farming for which he is training.

The major objectives of the program are to assist the veteran to:

A. Become successfully established in farming.
B. Produce farm commodities efficiently.
C. Market farm products advantageously.
D. Conserve soil and other natural resources.
E. Manage a farm business.
   1. Keep and use farm and home records.
   2. Finance the farm business.
F. Perform mechanical work in farming.
G. Maintain a favorable home environment.
H. Co-operate in community and other agricultural programs.

III. AUTHORIZATION OF THE PROGRAM

Public Law 346, known as the "G.I. Bill of Rights," authorized institutional and on-the-job training for eligible veterans of World War II.

Public Law 377, passed by 80th Congress of the United States, became effective September 1, 1947. It authorized and set up standards and requirements for "institutional on-farm training" for eligible veterans of World War II. "Instruction No. 9" was issued by the Veterans Administration on August 28, 1947, to implement Public Law 377.

Public Law 16, the Veterans' Rehabilitation Act, provided for the training and rehabilitation of disabled veterans of World War II.

IV. AGENCIES RESPONSIBLE FOR THE PROGRAM

The state Board for Vocational Education, by authority of the governor of the state of Iowa, has been designated to administer and supervise institutional on-farm training. The policies and standards must conform to the general provisions of the federal legislation. A contract has been negotiated between the state Board for Vocational Education and the Veterans Administration to provide institutional on-farm training in Iowa, effective July 1, 1950.

Local public schools conduct training programs for eligible veterans in their locality under a contract with the state Board for Vocational Education. The local board of education, through its school administrator, is responsible for carrying out the provisions of the training program. The local school has no legal responsibility to the Veterans Administration, though it is hoped that there will be co-

operation with the veteran and the Veterans Administration for the best development of the program in the state.

V. GENERAL RESPONSIBILITIES

The general responsibilities of the several agencies concerned with institutional on-farm training are:

A. The state Board for Vocational Education.

1. Formulate state-wide plans and policies.
2. Contract with local public schools to provide training.
3. Maintain standards for enrollments, hours of instruction, progress of trainees, vacations, reports and other items.
4. Determine standards for qualifications of instructors, classrooms, farm shops, instructional materials, length of courses and other items.
5. Approve schools, instructors and courses of study.
6. Reimburse schools for authorized costs of training.
7. Audit school accounts of expenditures.
8. Provide supervisory service to public schools.
9. Co-operate with the Veterans Administration.

B. Public schools by the board of education and the superintendent.

1. Offer a training program.
2. Enroll eligible veterans.
3. Provide rooms, equipment and institutional materials.
4. Secure qualified instructors.
5. Make application for approval.
6. Plan and conduct classroom and individual on-farm instruction.
7. Evaluate the progress of trainees.
8. Keep needed records.
9. Submit required reports.
10. Administer and supervise the program.

C. The Veterans Administration.

1. Administer the public laws relating to the program.
2. Look to the welfare of the veterans.
3. Determine and pay subsistence to veterans.
4. Determine eligibility and entitlement of veterans for training and issue certificates to veterans.
5. Provide certain forms and materials.
6. Supervise Public Law 16 veterans.
7. Spot check records of participating schools.

VI. APPROVAL OF SCHOOLS

All public schools in the state may offer training programs providing they can meet the minimum standards for rooms and equipment.

A. Schools starting programs.

1. All public secondary schools with approved vocational agriculture departments have been given general prior approval for institutional on-farm training. All other public secondary schools desiring to offer training will be approved if the state Board for Vocational Education determines that facilities and equipment are, or will be made adequate.

B. Schools with programs.

1. The state Board for Vocational Education is responsible for determining that all courses which have been approved continue to meet the requirements of Public Law 377. When such courses do not meet such requirements, it will notify the Veterans Administration in order that subsistence allowance and training costs may be discontinued effective as of the date of such finding. It is the responsibility of the supervisors to make whatever checks are necessary to assure that the above provision is met.

VII. ADVISORY COMMITTEE

Each school shall establish a veterans' agricultural advisory committee for institutional on-farm training. It should be composed of at least five members, at least three of whom are leading farmers and the others with an agriculture background, who are definitely interested in the agricultural welfare of the community. Representatives of the public school should provide information to the committee but should not be members of the committee.

Services of this committee shall be in an advisory capacity to local school authorities for the following purposes:

A. To recommend to the local school the feasibility of training the veteran through institutional on-farm training, after determining the sincerity of the veteran in his desire to become a farmer and appraising his background, physical fitness, previous agricultural experience and training, and his possibilities for a successful life on a farm.

B. To counsel the veteran regarding the kind and extent of farming opportunities available or likely to be available during the training period and after training is completed.

C. To indicate acceptability of a proposed farm as properly equipped and of a size and quality to require the full time of the veteran as a place to train.

D. To insure, in the case of the veteran who is planning to rent, that a desirable lease agreement is negotiated which will assure the veteran control of the farm.

E. To recommend approval or disapproval of a proposed or actual employer as a suitable employer-trainer, if the veteran is or proposes to be in training on a farm where he is hired.

F. To review veteran's individual training program and farm plan and make such recommendations as are deemed advisable.

G. To make recommendation as to the length of training period required for each veteran to secure a good working knowledge of approved farm practices and familiarize him with recent agricultural developments. For veterans who have completed two years of training, the committee will need to recommend their needs for additional training.

H. To recommend discontinuance of training where the individual veteran's progress or attendance is unsatisfactory.

I. To evaluate the wages and wages in kind of farm workers to determine that they are in line with the wages of nonveterans in the community.

J. To assist in evaluating the accomplishments of the program in the community in terms of the progress of individual veterans in becoming successfully established in farming.

K. Review V.A. Form 7-1921, application for enrollment.

L. Review V.A. Form 7-1922, report of earnings for previous year.

M. Review V.A. Form 7-1905e, application for additional training beyond two years.

VIII. INSTRUCTORS

In order to provide the best possible training for veterans who desire to successfully establish themselves in farming, local schools will be expected to secure instructors who have a farm background, training in farming and if possible, training in teaching farming. Statements of qualifications of instructors must carry the endorsement of local school authorities and must be forwarded for prior approval to the state Board for Vocational Education.

A. Qualifications.

1. When available, instructors must be secured who have two years of experience on the farm after 14 years of age, who are graduates in agriculture of a standard agricultural college, and who have a minimum of 22 quarter hours of credit in education and agricultural education.

2. When persons with the above qualifications are not available, persons with degrees in agriculture from a standard agricultural college and with recent experience, preferably in farming or otherwise in agricultural work with farm people, may be approved.

3. Other persons with at least five years of recent and successful experience in operating a farm, and with such general education as will assure their success, may be approved on a year to year basis to teach under the supervision of a regular vocational agriculture instructor or instructor with similar qualifications, when instructors with technical training in agriculture are not available.

4. Special instructors used for single class meetings without pay, need not be approved. The qualifications of other special instructors, if to be paid for special or intensive work, are subject to prior approval. The qualifications of such instructors must show special training or at least 3 years of successful occupational experience in the work to be taught.

B. Full-time and part-time instructors.

1. An instructor approved for full-time will be assigned a minimum of 18 and a maximum of 25 trainees.

2. The use of a part-time instructor requires prior approval.

3. The regular vocational agricultural instructor may be used for that portion of his time not assigned to vocational agricultural work.

4. A part-time instructor may be used only for a partial class with no more than one part-time instructor used in each school.

C. Vacation period.

1. Local school authorities may grant the instructor a vacation period, not to exceed twelve days during each twelve months of employment, the period to be used near the close of the 12-month period.

2. Vacations are permitted only if the following provisions have been met:

a. All monthly training requirements are met for the vacation period. (Eight hours of classroom instruction, and two individual on-farm visits.)

b. Annual instructional requirements are offered for trainees who have been enrolled twelve months and proportionate amounts for those less than twelve months. For example, for twelve-month enrollments, 200 hours of classroom and 100 hours of individual on-farm instruction and for six-month enrollments, half as many hours of each.

c. The instructor's reports and record books are up to date.

IX. INSTRUCTIONAL PROGRAM REQUIREMENTS

Institutional on-farm training will include organized classroom and individual on-farm instruction in agriculture and related subjects.

A. For the self-employed veteran who performs part of his course on a farm under his control, the requirements are:

1. Organized classroom instruction of at least 200 hours per year at an educational or training institution.

2. He shall receive not less than 100 hours of individual instruction per year, not less than 50 hours of which shall be on such farm (with at least two visits by the instructor to such farm each month). Such individual instruction shall be given by the instructor responsible for the veteran's institutional instruction and shall include instruction and home study assignments in the preparation of budgets, inventories and statements showing the production, use of the farm, and sale of crops, livestock products. Not more than 50% of above individual instruction may be given in small groups under the provisions of the following criteria:

a. Limited to a maximum of five trainees on a self-proprietor basis.

b. Must be conducted on a neighboring farm.

c. All veterans must actively participate.

3. He shall be assured of sole control of such farm (whether by ownership, lease agreement, or other tenure arrangement) until completion of his course.

4. Such farm shall be of a size and character which:

a. Together with the classroom instruction part of the course will occupy the full time of the veteran, all seasons of the year.

b. Will permit instruction in all aspects of the management of a farm of the type for which the veteran is being trained.

c. Will assure him a satisfactory income under normal conditions, at the close of the course.

B. For the farm-employee veteran, who performs part of his course as the employee of another, the requirements are:

1. Organized classroom instruction of at least 200 hours per year at an educational or training institution.

2. He shall receive, on his employer's farm, not less than 50 hours of individual instruction per year (with at least one visit by the instructor to such farm each month). Such individual instruction shall be given by the instructor responsible for the veteran's institutional instruction.

a. No credit shall be given for small group instruction.

3. His employer's farm shall be of a size and character which:

a. Together with the classroom instruction part of the course will occupy the full time of the veteran.

b. Will permit instruction in all aspects of the management of a farm of the type for which the veteran is being trained.

4. His employer shall agree to instruct him in various aspects of farm management, including the keeping of farm and home accounts in accordance with the training schedule developed for the veteran by his instructor working in co-operation with his employer.

C. A "Farm or other agricultural establishment" shall mean those places where the farm is operated to produce livestock, poultry, grain crops, forage crops, fruits and vegetables which with the instruction will occupy the full time of the trainee. It will not apply to those establishments engaged in the sale, processing or distribution of agricultural products.

D. The school must agree to provide the following instruction:

1. Except as noted in par. 2 below, the school will provide not less than the following minimum instruction per month:

a. Organized classroom instruction of 16 2/3 hours.

b. Individual on-farm instruction per farm operator of 8 1/3 hours and two visits per month.

c. Individual on-farm instruction per farm employee of 4 1/6 hours and one visit per month.

2. In the case of accumulative surpluses in excess of the requirement as outlined in par. 1 above, monthly organized classroom and/or individual on-farm instruction will not be less than:

a. Eight hours of organized classroom instruction.

b. Two individual on-farm instruction visits for each farm operator.

c. One individual on-farm instruction visit for each farm employee.

E. Training requirements:

1. No veteran will be approved for training who is already qualified by training and experience for the objective.

2. The approved period of training for the individual veteran shall be as long as, but no longer than, necessary to attain the objective of a course outlined to meet the needs of the individual veteran. (Maximum of four years).

3. An individual on-farm training program has been outlined to meet the specific needs of the individual veteran and is on file in the school 30 days after his enrollment.

4. The veteran who is enrolled as a self-proprietor is assured of sole operational and management control of the farm, as evidenced by a legal control agreement filed for public record, a copy of which is available in the school files for inspection.

5. The farm is of a size and character which, together with the institutional instruction, will occupy the full time of the veteran, all seasons of the year.

6. The farm is of a size and quality to be a satisfactory training facility for his training and productive enough to insure the trainee an income sufficient under normal conditions for reasonable living.

7. The farm is of a size and character to permit instruction in all phases of the management of a farm of the type for which the veteran is being trained.

8. In the case of the veteran who performs part of his course as the employee of another, the employer shall agree to instruct him in the various phases of farm management, including the keeping of farm and home accounts, in accordance with the training schedule developed for the veteran by his instructor working in co-operation with his employer.

9. The approved school offering the approved course of institutional on-farm training shall be responsible for supervising the veteran while in training and evaluating his accomplishments and for determining and notifying immediately the state Board for Vocational Education when the veteran-trainee's conduct, attitude or progress is not satisfactory, such as to raise a question as to the desirability of his continuance as a trainee or when the veteran ceases to be in attendance.

10. The farm is properly equipped.

11. Only in exceptional cases will it be permissible for more than one veteran to train on one farm; and in no case will more than two veterans train on a single farm. If a bona fide training situation exists, two such veterans may be approved for training only under one of two plans: (1) If both veterans are employed on the same farm and by a qualified trainer who himself is not a trainee. (2) If both veterans have entered into a partnership agreement providing for equal authority between the veterans in the management and operation of a farm in their own control.

12. A veteran who pursues a course of institutional on-farm training shall be entitled to that leave which the approved school grants to other students but not in excess of thirty days, providing such leave does not interfere with the progress of the trainee. Only such leave will be allowed which is applied for in advance by the veteran and is approved by the instructor. Leave cannot be accumulated and all excused and unexcused absences are to be deducted from the thirty days.

13. No veteran will be permitted to enter a class which has already been organized and the course of instruction begun unless the approved institution is satisfied that the veteran will be able to complete the approved course without impeding the progress of other trainees.

F. Trainee's requirements:

1. The trainee must attend class and group instruction regularly and promptly.

2. All time lost from tardiness and absences must be made up.

3. The trainee must be available for individual on-farm and group instruction as scheduled by the instructor.

4. All trainees, self-proprietors and employee-trainees, are required by law, to keep accurate farm accounts on accrual and inventory basis from which correct reports of earnings are made at the end of the calendar year. Trainees who do not keep satisfactory farm accounts will be discontinued from training.

5. Each trainee must make satisfactory training progress according to an evaluation plan in operation in each school. The trainee must put into operation such practices, improvements and skills which can reasonably be expected to be done during the year.

6. Each trainee must keep a classroom notebook.

G. Course of study:

1. The course shall meet the particular needs of the individual veteran in the type of farming for

which he is training, for proficiency in planning, producing, marketing, farm mechanics, conservation of resources, food conservation, farm financing, farm management, and the keeping of farm and home accounts.

2. A course of institutional on-farm training shall provide for continuous training for the duration of the course and shall be pursued on a full-time basis as defined by Public Law 377.

3. The course of instruction for any veterans class should be organized as nearly as possible to fit the needs and interests of the veterans in the particular class. No standard course would fit all sections of Iowa.

4. The instructor should develop with each veteran a plan of instruction based on his individual needs. From these plans, a course of study can be developed for the class.

5. Class and individual problems should be taught on a seasonal or need basis.

6. The course of study for classroom work should be planned to attain the objectives of the course outlined to meet the needs of the individual veterans, but not to exceed four years.

7. The individual veteran's on-farm instruction plan shall be in the veteran's file.

8. Outside speakers may be used only when the veteran's instructor has developed the lesson with the speaker.

9. Moving picture films, slide films and slides should be shown only when they can be well correlated with the job being discussed.

10. Instruction in farm mechanics may not exceed 25% of the classroom time.

H. Classroom instruction (off farm):

1. The minimum requirement of organized classroom instruction is 200 hours per year, 50 hours per quarter and 8 hours per month. It is recommended that schools offer more than 200 hours of class instruction each year.

2. The instruction is to be well planned in accordance with the course of study.

3. Classes may be held during the day or evening. It is recommended that one-half of the instruction be given between 8:00 a.m. and 6:00 p.m.

4. A maximum of four hours of class instruction may be given in any one day.

5. Classes must assemble promptly at the scheduled time and continue in session according to the plan to fulfill the time requirements.

6. Classes must meet in the public school building or other approved facilities, except for field trips.

7. Field trips, planned and conducted by the regular instructor to farms in the immediate community area to study farm problems, may be classified as classroom instruction. Not more than one such class period of a maximum of three hours time may be conducted each calendar month.

I. Individual on-farm instruction (and small group):

1. For farm operators, the minimum requirements of on-farm instruction is 100 hours per year, 25 hours per quarter and two instructional visits to each trainee's farm per month. No more than 50% of such instruction may be group instruction with 3-5 trainees on neighboring farms.

2. For farm laborers, the minimum requirement of on-farm instruction is 50 hours per year, 12½ hours per quarter and one instructional visit to each trainee's farm per month. No group instruction is permitted.

3. An individual training outline is to be developed with each trainee each year. This is to include the practices, farm improvements and skills which the trainee is to put into practice during the year.

4. Group instruction must be given on a neighboring farm providing desirable facilities for instruction. It must be planned and correlated with classroom instruction. The trainees must actively participate in and actually perform jobs and skills.

5. All individual on-farm instruction must be planned and conducted by the regular instructor.

J. Record of instruction:

1. Both classroom and individual on-farm hours of instruction must be recorded daily and kept up to date by the instructor.

2. The instructor must keep on file at the school an outline of the problems and information taught in the classroom and on individual on-farm visitations.

3. A summary of classroom and individual on-farm hours of instruction must be submitted with requests for reimbursement.

4. For individual on-farm instruction, a statement signed by the trainees showing dates and hours of instruction received, must be attached to requests for reimbursement.

K. Instructor's itinerary:

1. Each instructor must leave on file at the school, his itinerary for the coming week.

L. Size of classes:

1. There should be a minimum of 18 and a maximum of 25 trainees in each class. It is recommended that classes start with 23 trainees.

2. Beginning classes should have at least 12 trainees enrolled before starting, with a minimum of 18 enrolled before the close of the first month.

3. In schools where the program is ending, classes should have at least 12 trainees with full explanation to be made by the school for such classes.

M. Absences, tardies and deficiencies in training:

1. Excused absences and tardies from classroom and individual on-farm instruction may be due only to the following conditions:

a. Illness of the trainee that makes it inadvisable for him to attend.

b. Critical illness or death in the immediate family.

c. Flood, storms and emergencies over which the trainee has no control.

2. Unexcused absences and tardies for classroom and individual instruction are limited to three. The fourth such absence during a 12-month period requires review by the school and the advisory council and submitting an interruption.

3. Make-up work must be on the work missed and require at least as much time as was missed.

4. The school must report promptly to the state Board for Vocational Education all absences and deficiencies in training so that a reduction in subsistence for the individual veteran may be affected by the Veterans Administration as follows:

a. Any unexcused absence from classroom instruction.

b. Any unexcused absence from individual on-farm instruction.

c. Failure to receive the minimum yearly requirement in classroom and individual on-farm instruction.

d. Whenever the farming operation and the training program do not occupy the full time of the veteran.

e. Extended absences of over 14 days duration so that trainee can be interrupted as of the last date of instruction.

f. Whenever progress is unsatisfactory.

5. Public Law 610, 81st Congress, provides that in any case where an overpayment of subsistence allowance has been made to a veteran and has not been recovered or waived and is the result of willful or negligent failure of the school to report unauthorized absences, from a course or discontinuance or interruption of a course by a veteran, the amount of such over-payment shall constitute a liability of the school and may be recovered from the school.

N. A certificate of training will be given by the school to the trainee upon completion of the course.

X. SUMMARY OF RECORDS AND REPORTS

Submit all reports to the state Board for Vocational Education except as indicated.

A. Starting a program
(Submit before starting a program)

Form No.	Title	No. Copies	Submit To
IOFT-F-7	Facilities	1	
IOFT-F-2	Qualifications of Instructor	1	
IOFT-F-8	Course of Study	1	

B. Enrolling New Trainees
(Due by the tenth of the Month)

Form No.	Title	No. Copies	Submit To
V.A. 7-1950	Application for Course of Education or Training	1	Vets. Adm.
V.A. 7-1953	Certificate of Eligibility and Entitlement	1	
V.A. 7-1921	Application for Course of On-Farm Training	2	
IOFT-F-4	Farm Plan	1	
IOFT-F-5	Farm Inventory	1	
V.A. 8-686C	Declaration as to Marital Status	1	
V.A. 7-1905	Authorization and Notice of Entrance to Trng. (P.L.16)	1	
V.A. 8-509	Affidavit of Dependency	1	

C. Interruption from Training
(Form IOFT—due within 24 hours after interruption.
Form V.A. 7-1922 due within two weeks after interruption.)

Form No.	Title	No. Copies	Submit To
Letter	Interruption from Training	1	
V.A. 7-1922	Report of Income	1	
SP 7-108	Financial Statement for Veteran Trainer	1	
SP 7-108a	Summary of Monthly Income	1	

D. Change of facilities or plan of training
(Due when changing farms and from farm employee to farm operator.)

Form No.	Title	No. Copies	Submit To
IOFT-F-14	Notice of Change in Type of Training	1	
V.A. 7-1921	Application for Course of Institutional On-Farm Training	2	
IOFT-F4	Farm Plan and Training Program	1	
IOFT-F5	Farm Inventory	1	
V.A. 4-572	Change of Address	2	

E. Transfer
(Due at time of transfer—Transfers to be made on the first day of the month.)

Form No.	Title	No. Copies	Submit To
Letter	Interruption from Training	1	
V.A. 7-1909	Certification of Re-entrance into Training	1	
V.A. 7-1905	Authorization and Notice of entrance into Training (P.L. 16)		

If trainees facilities have changed. See XIV—C-E.

F. Re: Entrance into Training

Form No.	Title	No. Copies	Submit To
Letter	Letter from last school attended		
V.A. 7-1921	Application for Course of Institutional On-Farm Training	2	School to attend
V.A. 7-1909	Certification on Re-entrance into Training	1	
V.A. 7-1905	Authorization and Notice of Entrance into Training (P.L. 16)		

If trainees facilities have changed. See XIV—C-E.

G. Weekly Reports

Form No.	Title	No. Copies	Submit To
	Itinerary for following week	1	Supt. or Voc. Agr. Instr.

H. Monthly Reports
(Due the fifth of each month)

Form No.	Title	No. Copies	Submit To
IOFT-F-9	Monthly Report	1	

I. Quarterly Reports
(Due by the tenth of the month)

Form No.	Title	No. Copies	Submit To
IOFT-F-10	Request for Reimbursement	1	
IOFT-F-11	Reimbursable travel and On-Farm Instruction	1	
IOFT-F-12	Instruction Time	1	
IOFT-F-13	Book and supplies Voucher	1	

J. Annual Reports

Form No.	Title	No. Copies	Submit To
V.A. 7-1922	Report of Income	1	
SP 7-108	Financial Statement for Veterans Trainee (Farm Operator)	1	
SP 7-108A	Summary of Monthly Income	1	
	(Farm Employee)	1	
	(Practices adopted) (Trainees)	1	
	(Annual Report) (Instructors)	1	
	(Change in instructor's salary)	1	

XI. RECORDS IN VETERAN'S INDIVIDUAL FOLDER

A. The school is to maintain an up-to-date folder for each trainee, these records to be available to representatives of the state Board for Vocational Education.

B. The following materials are to be kept in each trainees folder:

1. Copy of farm lease with evidence of filing for public record.
2. The Farm Plan
3. Individual Training Program
4. V.A. Form 7-1907-c-1, Authorization of Subsistence Allowance
5. Farm Inventory
6. Signed Statement of Items Issued
7. Report of Income V.A. Form 7-1922
8. Record of Interruption or Discontinuance
9. Record of Progress
10. Record of Individual On-Farm Training.

XII. DATES FOR STARTING AND COMPLETING TRAINING

A. Eligible veterans must commence training before July 25, 1951, or within four years from discharge or separation, whichever is later, except for enlistment under the Voluntary Recruitment Act.

B. Training must be completed before July 25, 1956, except for enlistments under the Voluntary Recruitment Act.

C. An exception is made for veterans who enlisted or re-enlisted under the Voluntary Recruitment Act, who may commence training up to four years from the date of their enlistment and must complete training nine years from the same date.

D. Trainees must be enrolled in and pursuing training on July 24, 1951 and may continue in training if they meet the requirements under P.L. 377.

XIII. SECURING A CERTIFICATE OF ELIGIBILITY AND ENTITLEMENT OR A SUPPLEMENTAL CERTIFICATE

A. The V.A. Form 7-1950, Application for course of education of training must be completed by the veteran and forwarded with a certified or original size photostatic copy of his discharge direct to the Veterans Administration Center, Des Moines, at least 30 days before the anticipated date of entry into training.

B. Two copies of V.A. Form 7-1953, certificate of eligibility and entitlement will be issued by the Veterans Administration and sent directly to the veteran when his eligibility is determined. Both copies should be presented to the school, one copy will be retained in the school files and the original copy endorsed and forwarded to the state Board for Vocational Education. (See XIV-c)

C. For the veteran who has previously been in training at another institution either under P.L. 346 or P.L. 16, a supplemental certificate is required. V.A. Form 7-1905e must be completed by the veteran and used in place of V.A. Form 7-1950.

D. A school should in no case enroll a P.L. 346 veteran in training until he has presented to the school a valid certificate of eligibility and entitlement, for the designated course in that school.

XIV. ENROLLING OR RE-ENROLLING P.L. 346 TRAINEES

A. The school is responsible for determining whether or not the veteran needs training and has a training situation. (See training requirements.)

B. The trainee should secure a certificate of eligibility and entitlement or a supplemental certificate.

C. The school should send to the state Board for Vocational Education the following:

1. Original copy of V.A. Form 7-1953, certificate of eligibility and entitlement. (Retain duplicate in school files.)
2. Two copies of V.A. Form 7-1921, Application for course of institutional on-farm training.
3. One copy of farm inventory. (if operator)
4. One copy of farm plan.
5. One copy of lease, as filed for record.
6. Attach a certified copy of public record of marriage.
7. Attach certified copy of birth certificate of child, showing names of the parents on public record.
8. Complete and attach V.A. Form 8-686c, declaration as to marital status and proof of dissolution of prior marriage or marriages, if any.
9. If dependents other than spouse or children are claimed, V.A. Form 8-509 (affidavit of dependency) should be completed and submitted with enrollment papers.

D. When the veteran's application and related forms are received by the state Board for Vocational Education, it will be reviewed and if approved, certified and forwarded to the Veterans Administration. The V. A. Authorization will be made on V.A. Form 7-1907c-1, a copy of which will be forwarded to the veteran and two copies to the state Board for Vocational Education, one of which will be sent to the school. This form will indicate the date training began, the length of entitlement time and the subsistence allowance payable.

E. For the veterans changing course or re-entering training, from another institution, the veteran should secure a supplemental certificate. Form V.A. 7-1953 with the related material (see C above) is to be sent to the state Board for Vocational Education.

F. For the veterans re-entering training in the same institution, a supplemental certificate is not required. Form V.A. 7-1921 with related materials (See C-2, 3 and 5 above) and "Supplement for Extension of Course" is to be sent to the state Board for Vocational Education.

XV. INTERRUPTING OR DISCONTINUING TRAINING

A. If a veteran interrupts his training, he should notify the school. The school will immediately (within 24 hours) notify by letter, the state Board for Vocational Education, giving the date and reason for interruption.

B. If the training of a veteran is interrupted by the school, the school will notify the state Board for Vocational Education. In addition, the school and the veteran should complete two copies of V.A. Form 7-1922 with supporting evidence on S.P. 7-108 for self-employed and on S.P. 7-108a for farm employees. For all self-employed trainees, the earnings are to be projected and determined for the year, regardless of the date of interruption. For trainees who received a definite monthly wage, the supporting evidence should include, by months from January 1 to the date of interruption, a listing of cash earnings and the value of their indirect allowances furnished.

C. The state board will complete their records and forward one copy of V.A. Form 7-1908 and Form 7-1922 to the Veterans Administration who will take the necessary action and notify the veteran of the effective date that his subsistence was discontinued.

D. If the Veterans Administration interrupts or discontinues a veteran's training, the state Board for Vocational Education, the school and the veteran will be notified.

XVI. REPORT OF EARNINGS

A. Each veteran enrolled in institutional on-farm training is required to complete V.A. Form 7-1922, report of earnings, with supporting evidence to show true earnings for the past year.

B. The report must be completed on or before February 1 of the following year, and forwarded to the state Board for Vocational Education. If necessary, the Veterans Administration will adjust the veteran's subsistence allowance.

C. If a trainee interrupts his training during the year, a report of earnings must be filed. The veteran must complete V.A. Form 7-1922 with supporting evidence on V.A. Form 7-108 or 7-108a.

D. The report of earnings will be determined from the records maintained by the trainee and certified by the trainee and the local school as being to the best of their knowledge and belief, a true and correct statement in support of the veteran's claim for subsistence allowance.

E. Failure of veterans to submit reports of income and supporting evidence may result in the withholding of all benefits under the Servicemen's Readjustment Act by the Veterans Administration until the report is received.

XVII. PUBLIC LAW 16 TRAINING

A. Veterans of World War II receiving 10% or more disability compensation for service-connected disabilities may be eligible for education or training under Public Law 16.

B. The veteran submits an application on V.A. Form 7-1900 to the Regional Office of the Veterans Administration. After advisement, vocational counseling and the selection of a training objective, he

is inducted into training by a representative of the Veterans Administration.

C. The training officer with the co-operation of the veteran and his instructor prepares a complete training program for the veteran.

D. The training officer continues to supervise the training during the length of the course, and advises the Veterans Administration Regional Office of the veteran's entry into training and any changes in his program which may affect rates of subsistence or completion dates.

E. For purposes of paying training costs, the state Board for Vocational Education is advised by the Regional Office of any action taken from the time of entry to the time of rehabilitation so that the board's records may be kept up-to-date. Vouchers covering training costs for these veterans under Public Law 16 will be handled through the state Board for Vocational Education.

F. Notices of enrollment, interruption, discontinuance, completion, etc., will be sent direct to the veteran on Form 7-1923 and two copies of this form will be sent to the state Board for Vocational Education, one for its record and the other for transmittal to the school.

G. The Veterans Administration is desirous of having the co-operation of the schools in the enrolling of Public Law 16 veterans, giving them some measure of priority over Public Law 346 veterans who have no disabilities.

H. While the training officer exercises rather close supervision over Public Law 16 veterans, it will still be the responsibility of the school to notify the state Board for Vocational Education immediately in case of any unforeseen interruptions or discontinuances so that overpayments of subsistence allowance may be avoided.

XVIII. SUBSISTENCE ALLOWANCE

A. The Veterans Administration is responsible for determining the entitlement of veterans for training and the amount of the subsistence allowance while in training.

B. Maximum monthly allowances for veterans (1) with no dependents from $65.00 to $67.50, (2) with one dependent from $90.00 to $93.75, and (3) with more than one dependent from $90.00 to $97.50.

C. Veterans may qualify for maximum monthly subsistence allowances when their income from productive labor and subsistence for those (1) with no dependents does not exceed $210.00 a month and (2) with one dependent does not exceed $270.00 a month and (3) with more than one dependent $290.00 a month.

D. For self-employed veterans, income from productive labor on a calendar year basis will be determined from the farm and home accounts developed as a part of the course.

E. For farm employees, income from productive labor will include all wages paid by the employee both cash and in kind, including allowances for food, fuel, shelter for self and family.

F. Reduction of subsistence will be made by the Veterans Administration on the basis of 1½ days for each hour of instruction missed.

G. A veteran with dependents must submit documentary proof of dependency. If a veteran claims dependents on his original application, he has one year to furnish proof.

1. Wife.

a. Certified copy of the public record of marriage.

b. Completed V.A. Form 8-686c.

c. Proof of the dissolution of previous marriage in the event either the veteran or his wife was previously married. (Certified copy of public record of divorce or death)

2. Child.

a. Proof of marriage of parents as indicated in 1, a.

b. Certified copy of the public record of the child's birth. (Certificate must show both parent's names)

3. Dependent Parent.

a. Completed V.A. Form 8-509.

b. Certified copy of the public record of the veteran's birth. (Certificate must show both parent's names)

H. Evidence supporting a claim for additional subsistence allowance by reason of a change of relationship or dependency should be submitted promptly to the state Board for Vocational Education. The effective date of increase in subsistence allowance may not be prior to the date satisfactory evidence of such relationship or dependency is received in the Veterans Administration office. All changes in dependency status should be reported promptly.

XIX. CONTRACTS

A. Contracts to conduct institutional on-farm training will be made with public schools in the state by the state Board for Vocational Education. These contracts will provide for payment of costs for institutional on-farm training in accordance with the provisions of Public Law 377, 80th Congress, for all authorized costs which are determined to be fair and reasonable.

B. The effective date of contracts will be July 1, 1950 for schools operating programs as of that date and a later date for schools starting programs subsequent to July 1, 1950.

XX. ALLOWABLE COSTS FOR CONDUCTING THE PROGRAM

A. Salary of Instructors:

1. The salary of the instructor, including withholding tax and deductions for Iowa old-age and survivors insurance.

2. Reimbursement will be made on the basis of the approved salary. Schools are expected to employ qualified instructors at salaries commensurate with those paid to persons in similar work with similar qualifications in their community or area.

3. Payment to special instructors may be made; to those persons with prior approval by the state Board for Vocational Education; at a fair and reasonable rate of pay; for not more than 5% of the yearly classroom hours of instruction; and for the purpose of providing special or technical instruction. Any specialist whose salary is paid by the federal government for such services is not entitled to additional payment for such instruction.

B. Travel of instructors:

1. Mileage may be paid to instructors only at the rate paid to other school employees but not to exceed 7c per mile.

2. Reimbursable travel is limited to travel from the school, or the instructor's residence, whichever is nearer, and the residences of trainees for individual on-farm (and small group) instruction.

3. Requests for reimbursement must be accompanied by a report showing the trainees visited, the miles travelled, and bearing the signature of the trainees.

4. Nonreimbursable travel includes administrative mileage, trips to demonstrations, fairs and other events, trips of a professional nature, trips to secure instructional materials and travel of the instructor from his place of residence to the school.

C. School building and equipment costs:

1. Costs for heat, light, janitor service, use of building and depreciation of school equipment may be charged at a cost of $1.25 per month per veteran without interrogation or justification.

D. Administration and supervision:

1. An amount of 5% of the costs for salaries, travel and school buildings and equipment is allowable to the school for administrative and supervisory costs of institutional on-farm training.

2. Expenditures may be made for clerical and stenographic service, reference books for the instructor, farm magazines, postage, telephone, telegraph, file folders, office supplies and supervision by qualified person.

3. It is expected that expenditures will be made in accord with good administrative procedure and by authorization of the board of education.

E. Books and other instructional materials which become the property of the veteran:

1. A maximum of $20.00 per trainee per year is available to pay costs of books and instructional materials.

2. The school may purchase only those books which are on the standard list of the school and have been approved. The books must be those in which lessons are assigned as a part of the classroom instruction offered.

3. Costs of reference books, of farm magazines, and of equipment and supplies for the use of either the instructor or the veteran are not reimbursable.

4. One farm and home account book may be purchased for each veteran provided that it is used for instructional purposes.

5. Books must be purchased from the publisher and advantage taken of any educational discounts, or purchased on the basis of bids by three or more jobbers.

F. Consumable classroom instructional supplies:

1. Actual costs are allowable for teaching supplies and materials which are consumed or made worthless in the process of instruction, and from which no benefit accrues to either the veteran or the institution.

2. Allowable supplies include the following:

a. Milk testing, soil testing and other supplies of a similar nature.

b. Bulletins and pamphlets for which a nominal charge is made.

c. Paper and pencils distributed to class members and used in the class.

d. Chalk.

e. Supplies required in the preparation of lesson plans such as mimeograph paper, stencils and duplicating supplies.

f. Shop supplies used in instruction for which no benefit accrues to the veteran or the institution on such as welding rod, solder, acetylene gas, etc.

g. Drill bits, files and band saw blades broken during class instruction.

h. Rental of films, insurance and postage therefor.

3. Nonallowable supplies include the following:

a. Any supplies which benefit an individual veteran or the instructor.

b. Any supplies used in on-farm instruction.

c. Typing or other similar services in the preparation of teaching plans and materials.

d. Any shop supplies used up or broken outside of classroom instruction.

e. Purchase of film, film strips, slides or films.

f. Administrative supplies, stationery, telephone, class record books.

g. Repair or depreciation of equipment such as projector, power tools and office equipment.

h. Instructor's reference books and supplies.

XXI. REIMBURSING SCHOOLS

A. Requests for reimbursement:

1. Quarterly payments will be made to the school by the state Board for Vocational Education for all allowable costs of the training program.

2. If necessary, monthly payments will be made to the school by the state Board for Vocational Education for the salary and travel of instructors.

3. Requisitions should be submitted by the 10th of the following month at the close of each quarter such as October 10, January 10, April 10, and July 10.

B. Records to be submitted:

1. Requisition for reimbursement IOFT-F-10.

a. List all costs as indicated.

b. Must be notarized.

c. Submit one copy and retain a duplicate in the school file.

2. Instruction time IOFT-F-12.

a. Attach one copy and retain duplicate in school file.

3. Reimbursable travel and on-farm instruction IOFT-F-11.

a. Attach one copy and retain a duplicate in school file.

4. Book vouchers, IOFT-F-13.

a. Attach one copy and retain a duplicate in school file.

5. Statement of consumable classroom supplies.

a. The itemized statement must be signed by a school official.

b. Attach one copy and retain one copy in school file.

6. Invoice for books.

a. Attach original invoice for books.

XXII. AUDITS

A. Scheduled audits of records maintained by each school will be made by representatives of the state Board for Vocational Education.

B. Periodic spot checks of supporting records may be made by representatives of the Veterans Administration.

XXIII. SURPLUS OR DEFICIT AMOUNTS

A. Any surplus or deficit amount incurred by schools in institutional on-farm training through June 30, 1950 will be computed by the Veterans Administration by December 31, 1950.

B. For schools continuing to conduct institutional on-farm training after June 30, 1950, consideration will be given to any uncollected surpluses and accumulated deficits existing.

C. For schools not conducting institutional on-farm training on or subsequent to July 1, 1950, no liability exists with the state Board for Vocational Education.

State Board for Vocational Education
REHABILITATION DIVISION

Section 1. Agency for administration.

1.1 Designation of State Board. The state Board for Vocational Education is designated as the sole agency for the administration, supervision and control of the state plan except as indicated in section 1.2.

1.2 Vocational Rehabilitation of the Blind. The Commission for the Blind is authorized by State Law to rehabilitate the blind.

The following definition of blindness observed by the department of public welfare in determining eligibility for blind assistance is the basis for allocating cases between the two agencies:

"An individual approved for blind assistance shall be one who has no vision, not more than 20/200 central visual acuity in the better eye with correcting glasses, or a field defect, in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends at an angular distance of no greater than 20 degrees."

1.3 Responsibility of the State Board. The state board assumes responsibility for the statistical and

financial reports containing estimates of expenditures, accounting for federal funds and the furnishing of other information to meet federal requirements found necessary by the federal director.

1.4 Plan Materials and Reports. (a) The superintendent of public instruction as chairman and executive officer of the state board may act for the board in approving plan material that does not involve a major change in policies.

(b) The plan and all amendments thereto shall be transmitted to the federal director by the state director of the Rehabilitation Division with a statement over the signature of the executive officer indicating the effective date and the fulfillment of any conditions necessary to its operation. Plan materials relating to the rehabilitation of the blind will also indicate the date of adoption by the commission for the blind.

1.5 Plan Materials and Reports—Agency for the Blind. (a) Plan materials and reports of the commission for the blind will be submitted to the federal director through the state board according to special agreement.

(b) An agreement exists between the state board and the commission for the blind which provides that plan materials and reports transmitted to the federal office by the commission will be of the same effect as though transmitted by the state board if: (a) copies of such plan materials and reports are simultaneously furnished to the state board; (b) such plan materials and reports indicate that copies have been furnished to the state board; (c) within a specified period after the transmission of such materials the Executive Officer of the state board has not advised the federal director that for any reason the state board does not concur in such material.

1.6 Legal Basis. Certified copies of all laws, including current appropriation laws, pertaining to the administration of the Division of Vocational Rehabilitation are included as attachments to this plan.

Section 2. Eligibility.

2.1 Responsibility for Determination. The Division of Vocational Rehabilitation assumes responsibility for determination of individuals for vocational rehabilitation, and of the nature and scope of vocational rehabilitation services to be provided such individuals; and such responsibility will not be delegated to any other agency or individual not on the staff of the division.

2.2 Residence. Six months of residence is required to establish eligibility for rehabilitation services; however, applicants who have resided in the state for less than six months may be accepted for service upon submission of satisfactory evidence of intention to remain as permanent residents. If applicant is a former resident of another state, a summary of that state's case record will be sought as a part of investigative procedure.

2.3 Criteria of Eligibility for Vocational Rehabilitation. Eligibility for vocational rehabilitation will be determined upon the basis of two established criteria: (1) the existence of a physical or mental disability; and (2) a substantial employment handicap resulting from such disability.

2.4 Criteria of Eligibility for Specific Services. (a) The following criteria are established for determination of eligibility of clients for the following services:

1. Physical restoration.

a. The service is necessary for the individual's satisfactory occupational adjustment.

b. The condition causing disability is relatively stable or slowly progressive.

c. The condition is of such a nature that treatment may be expected to remove, arrest or substantially reduce the handicap within a reasonable length of time.

d. The prognosis for life and employability are favorable.

2. Training and training materials.

a. The training and books and supplies are necessary for the individual's satisfactory occupational adjustment.

b. The individual has the mental and physical capacity to acquire a skill that he can perform in an occupation commensurate with his abilities and limitations.

3. Transportation, occupational licenses and occupational tools and equipment.

a. An individual may be provided transportation in connection with securing medical or psychological examinations, physical restoration, training or placement and a companion may be transported at rehabilitation expense if the disabled individual cannot travel alone.

b. An individual is eligible for occupational licenses and customary occupational tools and equipment when such services are necessary for entrance into, and successful performance in, a selected occupation.

4. Maintenance.

A client is eligible for maintenance when it is necessary to his vocational rehabilitation.

(b) Financial need must be established prior to provision of certain services at Rehabilitation expense. Individuals are eligible for physical restoration, occupational licenses, customary occupational tools and equipment, training materials, maintenance and transportation (except transportation for diagnosis, guidance or placement) only on the basis of financial need and when such services are not otherwise immediately available. Federal reimbursement for these services will be requested only for disabled individuals found to require financial assistance with respect thereto.

2.5 Nondiscrimination. The division observes the principle that sex, race or color do not justify inequality in the determination of eligibility and in the provision of necessary rehabilitation service.

2.6 Classes of Individuals to be Rehabilitated. The division makes rehabilitation services available only to such classes of disabled individuals who through rehabilitation services may be made employable; or more suitably employable; and individuals who are severely disabled or homebound are not excluded.

2.7 War-disabled Civilians and Civil Employees of the United States. The division accepts for vocational rehabilitation under the state plan any individual certified by the federal director as a war-disabled civilian or a civilian employee of the United States disabled in the performance of his duty, who is a resident of the state or who chooses the state as and for his residence.

All necessary rehabilitation services, other than maintenance will be made available to persons so

certified irrespective of the individual's financial need.

2.8 Hearings on Applicants' Appeals. Disabled persons may appeal from the decision of any counselor to a district case board (supervisor and two other counselors). Appeals from the decision of a district case board will be heard by the state case board (director and two supervisors), or in instances where the district case board cannot properly function the case may be heard originally by the state case board. In making his appeal to the state case board the client is required to set forth his contentions in writing and submit them to the state director at least ten days prior to the date of the hearing. The individual may be accorded an appeal from the state case board to the state Board for Vocational Education if the state director and the executive officer of the board agree that the problem merits further review. Notification of the right to appeal is verbal in the first instance; in the second instance the written decision of the district case board will include notification of the right to appeal to the state case board.

Section 3. Case finding.

3.1 Finding and Intake. The organized program of case finding now in effect at both the local and state level will be maintained and improvements will continuously be sought. Counselors share the responsibility for developing referral arrangements with local co-operators and accepting referrals in the field for prompt handling. All new cases whether referred to a local worker or to the state office are checked against a master index for previous information and are acknowledged promptly by letter or a personal call. Public information directed to all known sources of referrals as well as to the general public seeks to localize all disabled individuals of employable age who may be eligible, interpret rehabilitation to them and ascertain whether or not they are interested in or in need of the services offered.

3.2 Working Arrangements with Other Agencies. In order to facilitate the over all case finding program the division establishes wherever possible working relationships with public and private agencies in areas of health, welfare, compensation, education, employment and other related services.

Section 4. Case Diagnosis.

4.1 Scope of Diagnosis. The case diagnosis constitutes a comprehensive study of the client, including medical as well as a vocational diagnosis of the individual.

4.2 Basis of Diagnosis. The case diagnosis in each case is based on pertinent information, including the individual's health and physical status, intelligence, educational background and achievements, vocational aptitudes and interests, employment experience and opportunities, and personal and social adjustments.

4.3 Medical Diagnosis. (a) As a basis for determination of eligibility and formulation of the individual's rehabilitation plan the division secures competent medical diagnosis and provides every case with the opportunity for a general medical examination. Where reasonably necessary to a decision in doubtful cases, the diagnosis is, if at all practicable, secured from recognized specialists in specific fields indicated by the general medical diagnosis.

Whenever possible the diagnosis is accompanied by recommendations as to the means and methods of restoration and by a statement of any physical or mental limitations that may exist.

(b) The division accepts a medical report in lieu of securing a new examination when such report is from a reliable source and can be relied upon to provide a sound basis for diagnosis of the physical or mental condition of the individual.

(c) Minimum procedures routinely required in the general medical diagnosis are a determination of the physical and mental abilities and limitations of the individual including blood serologic tests, urinalysis and other necessary laboratory tests.

(d) Hospitalization for diagnostic purposes is provided by the division upon proper medical recommendation and upon approval of the medical consultant or supervisor. Normally such hospitalization is not for more than three days and in no case does it exceed ten days.

4.4 Vocational Diagnosis. The methods of the vocational diagnosis include (1) counseling interviews with the client; (2) such reports as may be needed, including when necessary in the individual case, reports from schools, employers, social agencies, and others; (3) psychological information substantiating the determination of eligibility where such eligibility is based on the existence of mental retardation; and (4) exploratory services, services provided by workshops or centers, and short try out courses.

Section 5. Recording of case data.

The division maintains a record for each case which includes pertinent case information including as a minimum, the basis for determination of eligibility, the basis justifying the plan of services and the reason for closing each case together with a justification of the closure. Records and case files may be destroyed when deemed obsolete by the director but in no instance shall such records be destroyed until five years after both state and federal audits have been completed and satisfactory adjustments made. A summary card showing pertinent facts will be retained on all case files retired in this manner.

Section 6. Confidential information.

6.1 Rules and Regulations. The division maintains in effect such rules and regulations as are necessary to assure that all information as to personal facts and circumstances of clients given or made available to the division, its representatives, or employees in the course of administration of the vocational rehabilitation program, including lists of names and addresses and records of evaluation, will be held to be confidential.

6.2 Use and Exchange of Information. (a) The use of such information and records is limited to purposes directly connected with the administration of the vocational rehabilitation program, and is not disclosed, directly or indirectly, other than in the administration of the program, unless the consent of the client to such release has been obtained either expressly or by necessary implication.

Release of information to employers in connection with placement is considered as a release of informa-

tion in connection with the administration of the program.

(b) Such information is released to other welfare agencies or programs from which the client has requested certain services under circumstances which presumes his consent, provided such agencies have adopted regulations which assure that the information will be held confidential and be used only for the purposes for which it was intended.

(c) All such information is the property of the division and may be used only in accordance with the division's regulations.

(d) Procedures and Standards. The division has adopted such procedures and standards as are necessary to (1) give effect to its regulations; (2) assure that clients and interested persons will be informed as to the confidentiality of rehabilitation information and that a copy of the division's regulations is available to them; and (3) assure the adoption of such office practices and the availability of such office facilities and equipment as will assure the adequate protection of the confidentiality of such reports.

Section 7. Rehabilitation plan for the individual.

7.1 Formulation of the Plan. The division formulates an individual plan of rehabilitation for each eligible individual to whom rehabilitation services are to be furnished. Such plans are formulated on the basis of an evaluation of all data secured through the case diagnosis.

7.2 Content of Plan. The individual plan summarizes diagnostic findings, sets forth the services necessary to accomplish the individual's vocational rehabilitation, the way in which these services are provided, the estimated costs, and the established job objective.

7.3 Client's Participation and Approval. The individual plan is formulated with the individual's participation and approval and provides for all rehabilitation services that are recognized to be necessary to fully accomplish the individual's vocational rehabilitation whether or not such services are at the expense of the Rehabilitation Division.

7.4 Conditions for Undertaking the Individual Plan. The basic conditions to the undertaking of the individual plan are: (1) the belief of the division that when concluded it will satisfactorily achieve the individual's vocational rehabilitation; and (2) that all services are to be carried to completion, provided, however, that the division exercises its discretion in relation to the termination or revision of the individual's plan when, for any reason, it becomes evident that the above underlying conditions will not be met or when the financial condition of the individual or the division makes termination necessary.

7.5 Trainee Co-operation. The division requires good conduct, regular attendance and co-operation of all individuals engaged in rehabilitation training but believes that these requirements will usually be achieved through the maintenance of the previously developed counseling relationship rather than by an authoritative approach. The division makes the following provisions for assuring itself of trainee co-operation: (1) instruction, verbally or by pamphlet, emphasizing the importance of these factors to the success of the individual plan; (2) advising each trainee at the beginning of the program just what is expected of him and that services will continue only if his progress, attitude and conduct are satisfactory; (3) requiring periodic progress, grade and attendance reports from the training agency; (4) maintaining personal supervision of each training program by a counselor—the intensity of supervision as specifically outlined in the Manual of Operations Procedures depends upon the type of training and the individual problems involved; (5) promptly calling the trainee's attention to evidence of unsatisfactory progress or attendance before such conditions become serious; (6) providing encouragement to the trainee to promote good work habits with due commendation for effective effort; (7) maintaining good relationships with the training agency and with one instructor or advisor on the school staff responsible as a co-ordinator. A co-ordinator is an absolute requirement in all out-of-state resident training programs.

Section 8. Services.

8.1 Scope of Services. (a) All necessary vocational rehabilitation services, including counseling, physical restoration, training and placement are made available to eligible individuals to the extent necessary to achieve their vocational rehabilitation.

(b) The division in selected instances assumes responsibility for providing short periods of medical care for acute conditions arising in the course of rehabilitation, which, if not cared for, would constitute a hazard to the achievement of the rehabilitation objective because of the client's limited funds and the unavailability of free medical services.

(c) Duration of Training. Rehabilitation training is provided according to the actual needs of the individual case and is limited to the amount of such training necessary to fit the client for the vocational objective agreed upon.

8.2 Counseling and Guidance. (a) Systematic counseling and guidance for the benefit of each individual is provided from acceptance to completion of all services included in the rehabilitation plan.

(b) Service Reports. Adequate reports are obtained at reasonable intervals from physicians, schools, hospitals, employers and other agencies providing services to rehabilitation clients and such reports become a part of the individual case files.

8.3 Placement. (a) The division recognizes that satisfactory employment is the objective of all services of preparation and that placement is an integral part of the rehabilitation program. The division assumes responsibility not only for preparing the disabled for jobs and training them in techniques in securing their own jobs, but also for accomplishing the actual placement, either directly or indirectly, of all eligible disabled individuals receiving rehabilitation services. Prompt selective placement following preparation is always sought.

(b) Provision is made for a reasonable period of post placement follow-up to insure that placement has been successfully accomplished.

8.4 Working Arrangements. The division co-operates with federal and other state agencies providing vocational rehabilitation or similar services and written agreements providing for interagency co-operation may be entered into at the discretion of the state board.

Section 9. Facilities.

9.1. Types of Facilities. It is the policy of the state division to use any type of public or private facility which is equipped to render the required services of diagnosis, physical restoration training and placement. Such facilities include public and private schools, colleges and universities, correspondence schools, tutors, agencies or individuals for personal adjustment training, business and industrial establishments for employment training, psychometric service agencies, physicians and dentists, hospitals, sanatoria and clinics, audiometric service centers, rehabilitation centers, occupational, physical and work therapists or agencies providing these services, hospitals and convalescent homes, nurses, prosthetic appliance dealers, and other similar facilities that are adequately equipped to contribute to the rehabilitation of the disabled.

9.2. General Standards. It is the policy of the division to use only those facilities which meet standards indicating that the services offered are of high quality. Indications of these standards are accreditation, approval or certification by a recognized agency if such exists; use of the facility by other public agencies; reputation and community standing; or investigative survey by the division to determine adequacy of (1) professional and technical qualifications of personnel; (2) quantity and quality of equipment and quarters; (3) scope and completeness of services including guarantee of materials and workmanship in case of artificial appliances.

9.3. Standards for Hospitals. Hospitals approved by the American College of Surgeons will be used when available. In areas where approved hospitals are not available a local hospital approved by the medical consultant may be used, but only in cases in which the physical condition to be corrected is one which does not present a serious problem and is the type that is commonly handled in that hospital by local physicians. To the extent that is practicable, preference will be given to hospitals with more than one hundred beds with well developed surgical and specialty services which have submitted satisfactory reimbursable cost statements.

9.4. Standards for Persons Providing Physical Restoration Services. (a) Persons providing physical restoration services must meet standards which insure services of high quality. Clients have free choice of professional persons meeting these standards to the extent that such is reasonable and appropriate.

(b) Medical diagnosis and treatment are provided only by physicians licensed to practice medicine and surgery and who are otherwise qualified by training and experience to perform the specific services required. In instances where qualifications are questionable decision as to the acceptability of a physician is made by the medical consultant. Whenever possible, well organized clinics offering services of high quality or recognized medical schools are used.

Standards for physical therapists and occupational therapists are those adopted by the Council on Medical Education and Hospitals of the American Medical Association. Therapists working under approved medical supervision in hospitals approved by the American College of Surgeons are assumed to have acceptable qualifications. When personnel of such qualifications are not available other experienced therapists may be used under medical supervision.

Standards for graduate nurses are those adopted by the state board of nursing examiners. Practical nurses are used only when absolutely necessary and when considered qualified as to education and experience in the opinion of local physicians.

Dental diagnosis and dental treatment are provided only by dentists who are licensed to practice dentistry and are otherwise qualified by training and experience to perform the specific dental services required.

(c) The division determines which of the services required by a client are specialty services and such specialty services are rendered only by physicians found by the division to be specialists qualified to perform the particular services required.

(d) It is the policy of the state division to select specialists according to the following standards and in descending order of preference:

(1) Diplomates of an American board in a medical specialty.

(2) Those eligible for certification as such diplomates.

(3) If a physician of one of the first two groups is not available or is not the acceptable choice of the client, other doctors of medicine who are recognized as being qualified in the specialty may be selected by the medical consultant after conferring when necessary with members of the professional advisory committee or local physicians.

9.5. Standards for Facilities Providing Specialized Training or Other Services. The division selects its training agencies on the basis of their ability to supply the quality of training desired. The general practice of the division is to utilize the facilities of accredited or approved colleges, universities, trade and commercial schools for residence and correspondence training.

(a) Tutorial Training. The standards of selection of tutors will be based upon adequate training and experience in the field in which the instruction is to be given. In so far as possible these tutors will meet the educational standards for instructors in the regular fields of education.

(b) On-the-Job Training. Agencies selected for employment training must have personnel qualified with respect to personality, knowledge and skill in the technique of instruction, have adequate equipment and instructional material and be willing to make definite provision for a plan of graduated progress in the job to be learned according to an efficiently organized and supervised instructional schedule.

(c) Personal Adjustment Training. In addition to other standards set for tutorial and on-the-job training, an important basis for selection of facilities for personal adjustment training is a sympathetic understanding of the personal adjustment needs of the individual and their importance to the client's total rehabilitation.

(d) The standards for facilities used in purchasing testing services are: (1) that the service be secured from the psychological department of a recognized educational institution or counseling service, or (2) that the testing be performed by a competent psychologist or psychometrist qualified by adequate training and at least one year of successful experience. Test technicians must be practical in their interpretation of test results to the

division and be willing to recognize that they are not employed to do direct counseling with the disabled since the counseling done by the division must be based on all diagnostic information including results of objective measurement.

(e) Determination of Compliance with Standards. The division will use the following methods of determining compliance with standards: careful surveys will be made when deemed necessary of all pertinent factors, including qualification of instructors or other personnel concerned, adequacy of quarters and instructional or other equipment, the use of well organized instructional schedules, the use of good materials, and business integrity with the provision of conscientious complete service.

Section 10. Economic Need.

10.1. Establishment of Need. The division establishes the client's economic need prior to providing physical restoration including prostheses, transportation (for other than diagnostic guidance or placement purposes), maintenance, occupational licenses, tools and equipment and training books and supplies except that financial need is only considered when providing maintenance for war-disabled civilians or civil employees of the United States.

In determining economic need the clients, or in the case of minors their parents, guardians or responsible relative, are required to make a specific declaration regarding all capital assets and income from any source that may be applied toward the cost of rehabilitation services except those of diagnosis, counseling, training and placement which are provided without regard to economic need.

It is considered desirable to secure an appraisal of the client's financial situation in every instance, however, in order to be certain that the client possesses the resources necessary to carry his part of the planned program through to completion. A properly signed financial inventory which certifies as to the total resources available and agrees to notify the division in event of significant change is required prior to the approval of any plan requesting the purchase of services and such inventory becomes a part of the individual's case file. If there is any doubt as to the accuracy of information submitted on the signed inventory, further investigation is made to determine the correctness of the data collected.

The following policies are observed in making determination of need based upon the findings:

(a) All services requiring the determination of financial need are provided on the basis of supplementing the resources of the client or those responsible for him.

(b) Personal savings, especially the income from the client's own earnings, are not required to be invested in the rehabilitation program to the extent that the individual's future security may be jeopardized.

(c) Consideration will be given to the client's responsibility for the maintenance of his dependents and he will be expected to reserve sufficient funds to meet his family obligations and provide for their future care, education and medical expense.

(d) Consideration will also be given to such factors as prior obligations as well as to the desirability of conserving the client's own resources for future rehabilitation purposes such as becoming established in business or providing himself with a business automobile required for his transportation or employment.

(e) Income or resources which are considered must be real and should not include apparent assets that are actually liabilities and produce no income.

(f) The income or resources should be available to the client, that is, actually on hand, free from prior obligations and ready when needed.

(g) Income or resources up to a reasonable amount should be considered from the standpoint of its conservation and its maximum utilization to the long term interest of the client. Small casual earnings and unpredictable gifts of indeterminate value should not be counted as resources.

(h) Financial aid from public assistance is disregarded as a resource except as it applies to maintenance.

(i) Since the major and fundamental purpose of the rehabilitation program is the upbuilding and maintaining of attitudes of independence and self-reliance among disabled persons, every effort is made to avoid impoverishing the individual by exhausting his accumulated resources or requiring that he mortgage his future.

10.2. Standards for Determining Amount of Supplementation. (a) The amount of financial supplementation that is required to meet the cost of necessary services in any individual rehabilitation plan requiring the establishment of need is determined in the following manner: (1) the total cost of the services to be provided is determined; (2) the net available resources of the client which may be used to apply toward the purchase of these services is calculated; (3) the division assumes that portion of the cost which is not covered by the client's available resources; (4) when it is not reasonable to expect any of the client's resources to be applied the total cost of the services are assumed by the division.

(b) In providing maintenance, the dollar standard method of determining need is followed. The standard is changed as advisable to reflect changes in living costs and varies according to type and size of community, kind of training program and other factors affecting living standards. In no case, however, does the maximum maintenance allowance exceed twenty dollars per week except that in cases where special diets, medicines or special transportation must be provided for severely disabled individuals or during a special training program, the maximum amounts in the dollar standard may be increased by twenty per cent.

(c) Goods and services provided are required to be of standard quality, avoiding both inferior and luxury types of purchases, and are required to be provided in such amount and at such time as will contribute most to the satisfactory consummation of the client's rehabilitation plan.

(d) The cost of care during short periods of acute illness as set forth in section 8.1 (b) is paid for clients in financial need at the rates specified in the fee schedules. These amounts may be in addition to payments under the dollar standard.

(e) The standards set forth in this section are uniformly applied.

10.3. Resources of Client. In determining the economic circumstances of the individual the division takes into consideration all consequential

resources available to the individual, however derived, including any benefit to which the individual may be entitled by way of pension, compensation, insurance, services in kind, or remuneration in connection with employment training. In appraising the income level of the individual, consideration is given to all factors above set forth.

10.4. Rules Respecting Capital Assets. The general policy of the division (subject to the special provisions indicated above) with respect to the extent that capital assets not constituting current income may be disregarded in determining the economic circumstances of the individual is:

(a) The "reasonable amount of capital assets" which may be disregarded in determining need for assistance is established as: (1) any form of life insurance; (2) real property which consists mainly of a home for himself or dependents; (3) personal property in any amount needed to carry on his business or earn his livelihood, that is: necessary stock and equipment and business automobile are exempt as are cash or liquid net assets up to five hundred dollars if client has no dependents or one thousand dollars if client has dependents.

(b) Capital assets representing the client's earnings from his own labor are given special consideration as are other factors connected with the client's long term responsibilities as set forth under section 10.1.

Section 11. Personnel Administration.

11.1. Methods and Policies of Selection and Appointment. The personnel administration of the division is conducted in accordance with the standards, rules and regulations provided by state law. Acting within the scope of state personnel legislation currently in effect the Board for Vocational Education selects and appoints all personnel upon recommendation of the director of the division and the executive officer of the board. This procedure applies also to promotions, thus insuring that no individual will be appointed or promoted except on the basis of fitness, merit and experience and unless it is believed that he possesses all the qualifications required for the position and otherwise merits the appointment or advancement. Demotions and discharges of professional workers are made according to the same procedure and in accordance with state personnel regulations currently in effect but authority is delegated to the director to adjust work assignments, re-establish territories, designate actual official residences or transfer employees within the division whenever such action, in his opinion, contributes to the efficiency of the division and is carried out in accord with state personnel regulations currently in effect. The state Board for Vocational Education also delegates to the director the authority to immediately suspend any professional worker for cause or discharge any clerical worker for cause subject to provisions of state personnel legislation currently in effect. The director reports in writing all such action to the executive officer and final action as to the termination or reinstatement of suspended professional workers rests with the board.

It is recognized that only the highest caliber of personnel should be engaged in molding the vocational future of the handicapped and therefore the education, experience, and personal qualifications of all professional workers are required to equal or exceed the highest standards required of professional employees in the state department of public instruction. The relative merits of all applicants are weighed and selection is made from among those available possessing the highest qualifications for specific positions. Applicants submit written statements of their education and experience to the executive officer through the director who personally interviews the applicants and investigates their records and qualifications. Transcripts of college credit, records of graduate study and copies of these, dissertations or other professional writings and accomplishments are required to be submitted for review. The director reports the results of his interviews and investigations and makes recommendations to the executive officer who makes appointments with board approval. The board delegates authority to the director to investigate, select and employ clerical workers as needed to carry on the operating program of the division but requires that such action be in accord with accepted personnel regulations and be reported in writing to the executive officer. All appointments and promotions on the professional or clerical staff are considered to be on a probationary basis for the first year or to the extent consistent with state personnel regulations currently in effect.

11.2. Separation of Permanent Employees. No permanent employee engaged in the day-to-day administration of the program is discharged except for cause or for reasons of curtailment of work or lack of funds, and that in event of separation, he shall have the right of appeal through established procedure and opportunity for a fair hearing consistent with personnel legislation currently in effect.

11.3. Participation in Political Activity. Personnel employed in the day-to-day administration of the program will be prohibited from participation in political activity as required by the federal government except that an employee shall have the right to express his views and cast his vote.

11.4. Personnel Qualifications. The qualifications here stated are the minimum to be applied in the appointment of new employees and it is the policy of the board to secure whenever possible persons whose qualifications exceed those established as the minimum in an effort to engage only the best prepared and highest caliber of individuals to meet the challenge of rehabilitating the handicapped.

The following minimum qualifications are required of junior vocational counselors or of any employee appointed on a temporary, probationary or permanent basis to do direct interviewing and vocational diagnoses, counseling and plan building:

(1) Personal qualifications.

(a) Physical stamina; physical ability and energy required to meet the rigorous duties of rehabilitation service.

(b) Initiative, resourcefulness, and persistence: Aggressiveness in originating, planning, and carrying out an undertaking; the ability to find the ways and means of accomplishing it; and the tenacity in following it through to completion.

(c) High moral standards, business integrity, and sympathetic understanding of handicapped persons.

(d) Adaptability: The capacity to get along with others whatever their social or economic status, to understand the viewpoint of others and to discuss matters connected with vocational rehabilita-

tion with an open mind and without becoming argumentative.

(e) Maturity of judgment: Good common sense in meeting situations, handling people, and in helping the disabled to lay sound plans for carrying through logical rehabilitation programs to successful conclusion.

(f) Emotional stability: Free from peculiarities of temperament or behavior and from timidity and shyness in meeting and dealing with people.

(g) A good command of English: Ability to speak and write with a reasonable degree of correctness and to express himself clearly.

(h) Co-operativeness: Willingness to work harmoniously with his coworkers and to carry out the details of his work according to instructions and in line with approved policies.

(2) Educational Qualifications.

(a) A minimum of formal education as represented by graduation from a four-year course in an accredited college or university or four or more years of such training satisfactorily completed above graduation from high school.

(b) Preference is given to persons whose major educational preparation has been in technical fields related to vocational rehabilitation, such as vocational guidance, personnel or industrial management, educational administration, specialized social work or applied psychology.

3. Experience Qualifications.

(a) A minimum of three years recent, full-time, paid experience during which the individual has demonstrated personal qualities as indicated above.

(b) Other factors being equal preference is given individuals having two or more years experience in one or a combination of the following fields:

1. Full-time vocational counseling and guidance work with adults or vocational rehabilitation work involving counseling, training, physical restoration and placement of disabled persons.

2. Selection, training, employee counseling, and vocational adjustment of employees in a commercial or industrial concern or public agency employing fifty or more persons.

3. Public or quasi-public employment service with major responsibility for employee placement and employer contacts through actual field work.

4. Instructor in skilled trades or vocational courses or a supervisor of such training.

5. Workmen's compensation referee or claims adjudication officer or job adjustment specialist.

Junior Vocational Rehabilitation Counselor. The above statement of minimum personal, educational and experience qualifications applies to the junior vocational rehabilitation counselor. An employee is classified as a junior vocational rehabilitation counselor during a period of temporary or probationary employment, thereafter, if his services are satisfactory, he is added to the permanent professional staff as counselor unless promoted to an advanced classification by approved procedures. Counselors whose services are otherwise satisfactory but who are unable to meet the minimum production standard for full-time counselors employed by the division are retained as junior vocational rehabilitation counselors or are reduced to that status upon the recommendation of the director, who will take into consideration the quality of work being performed, types of difficult cases being served, and other factors affecting production. This policy will not be applied in such a manner that will discourage quality work or encourage the acceptance of "easy" cases.

Vocational Rehabilitation Counselor. The minimum qualifications listed above apply to this position and the qualities required must have been demonstrated by successfully passing the probationary period of employment and meeting quantitative and qualitative standards of production.

Senior Vocational Rehabilitation Counselor. In addition to the qualifications of counselor, the senior vocational rehabilitation counselor must hold a master's degree or other technical experience or training in a specialized area of service connected with some phase of rehabilitation and have demonstrated by five or more years of employment to be qualified for handling specialty services to the disabled within the rehabilitation program.

District Supervisor. In addition to the minimum qualifications of counselor, the district supervisor must have demonstrated by two or more years additional case work or technical experience in vocational rehabilitation or by one year of such experience and additional specialized training to possess the abilities to perform the duties outlined for this position. Special consideration is given to qualities shown by outstanding case work and the ability to train other counselors and supervise and evaluate their work to the end that the highest quality and quantity of rehabilitation services are obtained.

State Medical Consultant and District Medical Consultant. Graduation from a school of medicine approved by the Council on Medical Education and Hospitals of the American Medical Association, licensed to practice medicine and surgery in the state, at least three years of resident or graduate training or experience in a medical field appropriate to physical restoration, and held in high regard by his fellow physicians, the state department of health and the Iowa Medical Society.

Assistant State Director. In addition to the minimum personal and educational qualifications of the counselor, the assistant state director must possess a master's degree or not less than five years of formal training above high school graduation. He shall possess additional personal qualifications as follows:

(1) Leadership ability: The ability to enlist, organize and use effectively the co-operative efforts of others including coworkers, agencies, groups and individuals and to retain their loyalty.

(2) Planning ability: The ability to anticipate, analyze and lay plans for developing the state-wide service to rehabilitate the handicapped.

(3) Administrative and supervisory ability: The ability to develop organization and manage personnel efficiently; the ability to train subordinates in their duties, to analyze and evaluate their work, to effectuate plans, and to devise and apply remedial measures when necessary.

These qualities must have been demonstrated by at least five years of technical experience in civilian vocational rehabilitation employment, including two years in an administrative or supervisory capacity.

A person who has qualified for and successfully held the position of district supervisor for three or more years is considered to have met the educational and experience requirements for this position.

State Director. Same as for assistant state director and in addition must possess the ability to manage funds, maintain financial and statistical records, account for state property, conduct administrative details according to established policy and promote the general rehabilitation program.

Chief Fiscal Officer. Because of the responsibilities entailed in this position, high personal as well as educational and experience qualifications are required. The chief fiscal officer must be at least 21 years of age and qualified to serve as a notary public; must be of good moral character and must have demonstrated high standards of business integrity throughout his business or professional life; must have completed high school training with additional training at the university or business college level in mathematics or accounting and must have excelled in such activity and in addition must have had at least four years of successful business or office experience, at least two years of which must have been in the handling of financial accounts. Preference is given to persons who are 4-year college graduates and qualify as certified public accountants or to those whose experience has been closely related to the Rehabilitation Division in auditing or managing financial accounts.

Clerical Staff Assistant. This clerical position requires the ability to co-ordinate office activities, manage inventories, case files, and record systems. The individual must be capable of being a personal secretary or administrative aid and to take special assignments in supervising clerical personnel or in performing the more responsible duties in the various departments. The personal qualifications for this position are: (1) strong personality; (2) initiative; (3) emotional stability; (4) good judgment; and (5) interest in the total development of the program. In addition to possessing the educational and experience qualifications of a secretary, the clerical staff assistant must have demonstrated the required abilities by actual employment of not less than one year.

Secretary. Minimum educational qualifications consist of graduation from a four-year high school with additional business training necessary to meet above average requirement in both speed and accuracy in the fields of typing, shorthand, business English, and related subjects. In addition a secretary must have demonstrated proficiency by at least one year of successful employment in secretarial or stenographic work. Personal characteristics required are: (1) initiative; (2) industry; (3) neatness; (4) accuracy; (5) pleasing personality; (6) good judgment; and (7) good health.

Stenographer. Minimum educational qualifications consist of graduation from a four-year high school with additional business training necessary to meet at least average requirements in both speed and accuracy in the fields of typing, shorthand, business English and related subjects. In addition a stenographer must have demonstrated proficiency by at least six months of successful employment in secretarial or stenographic work. Personal characteristics required are: (1) initiative; (2) industry; (3) neatness; (4) accuracy; (5) pleasing personality; (6) good judgment; and (7) good health.

Statistical Clerk. The minimum educational, experience and personal qualifications for this position are those set forth for the position of stenographer and in addition the individual must possess sufficient ability in handling mathematical and statistical problems to handle case accounting procedures and prepare analyses of statistical data.

Bookkeeper. The minimum educational, experience and personal qualifications for this position are those set forth for the position of stenographer and in addition the individual must have specialized in bookkeeping or accounting procedures and have demonstrated proficiency in handling routine financial accounts.

Junior Stenographer. Minimum educational qualifications consist of graduation from a four-year high school with additional business training necessary to meet at least average requirements in both speed and accuracy in the fields of typing, shorthand, business English and related subjects. Personal characteristics required are: (1) initiative; (2) industry; (3) neatness; (4) accuracy; (5) pleasing personality; (6) good judgment; and (7) good health.

Typist. Minimum educational qualifications consist of graduation from a four-year high school with additional training whenever necessary to meet average requirements in both typing speed and accuracy. In addition the personal qualifications of a stenographer are required.

11.5. Vacations and Leaves for Illness and Military Service. In so far as is consistent with state personnel regulations currently in effect the division will allow all employees an annual vacation with pay for one week after the first year of employment and two weeks after two years or more of employment. An employee is not entitled to a portion of his vacation as the vacation is only due when fully earned but the director may at his discretion adjust vacation periods to permit them to fall during the usual vacation months. Short leaves of absence due to personal illness or serious illness or death in the employee's immediate family will be granted by the director upon request as conditions seem to warrant. Permanent employees on the professional or clerical staff may be granted a leave of absence with pay of not to exceed 30 days per year when necessary by reason of sickness or injury. The question of need is determined by the director and he may request substantiating medical information. Unused portions of such sick leave may be accumulated for three consecutive years.

Leaves for military service will be granted in accordance with state law.

Section 14. Maximum Fees for Services.

14.1. Training. (a) In no case is the amount paid a training facility in excess of the rate published and in the case of facilities not having published rates, the amount paid the facility does not exceed the amount paid to the facility by other public agencies for similar services.

(b) When facilities are used which have no published rates or from which other public agencies do not purchase similar services, such as on-the-

job training, tuition fees will be established by agreement after ascertaining the comprehensiveness of instruction, the adequacy of equipment, the personal and technical qualifications of instructors and other factors which contribute to the success of such programs. In establishing tuition fees consideration will be given to the productive value of the trainee's services to the employer, the amount of wages which the employer will be required to pay the trainee, the amount and type of supervision required of the employer and the length of the training program. Fees may be graduated downward as training progresses but in no case will the division pay an amount in excess of twenty dollars per week tuition for on-the-job training or two dollars and a half per clock hour for special tutorial instruction. Travel costs of tutors, when required, may be reimbursed in accordance with applicable state regulations.

(c) The division will maintain such information as is necessary to justify the rates of payment made to training facilities.

14.2. Physical Restoration Services (Other than Hospitalization and Prosthetic Devices) and Medical Examinations. (a) The division has established fee schedules which indicate the maximum payments that may be made for physical restoration services and medical examinations. These maximum fees do not exceed those paid by other public agencies operating in the state for such services or examinations.

(b) When medical personnel or facilities located in another state are utilized, the rates of payment of the Vocational Rehabilitation Division of the other state will be observed.

(c) The division maintains such information as is necessary to justify the rates of payment made for physical restoration services and medical examinations.

14.3. Hospitalization. (a) Payments made for days of hospital care are made at inclusive per diem rates as defined in the regulations, and shall not exceed the average per diem cost for hospitalization as computed by the reimbursable cost method promulgated by the federal director, except that services at the Iowa State University Hospitals may be purchased at rates not in excess of the average of per diem rates established by all hospitals being used by the Iowa division.

(b) The reasonableness of the cost of such items as blood donors, X-rays, anesthesia, appliances, casts, drugs and supplies, not purchased or provided by the hospital, for which the hospital has made no expenditures during the accounting period and which, therefore, are not covered by the inclusive rates, will be determined by the charges made for such services to the general public and will not exceed the amount paid by other public agencies for other services.

14.4. Prosthetic Devices. (a) In no case is the amount paid for prosthetic devices in excess of the published rates for such devices, or, if there are no published rates, the amount paid for such devices does not exceed the amount generally paid for such devices by other public agencies operating in the state.

(b) The division maintains information necessary to justify the rates of payment for prosthetic devices.

14.5. Travel. (a) All travel expenditures will be made in accordance with applicable state regulations.

(b) The authority for all official travel of a duly constituted official of the division is issued by the director. He delegates authority to control the official travel of all members of the operating staff to the assistant director. Travel within a district is under the immediate supervision of the district supervisor and authority for district personnel to travel outside of their district is issued by the assistant director on specific request. All out-of-state travel must be recommended by the director and approved by the executive officer of the board and by the executive council of the state.

(c) Official travel will not be allowed for expenses within the official station of an officer or employee except for necessary transportation expenses other than between home and office or place of duty.

EXAMINERS IN WATCHMAKING

1. Examination time limit. All applicants must complete the practical examination within ten hours.

2. Passing grades. A passing grade in the examination for certificate of registration shall be an average of 75%, in each subject.

3. Retake requirements. Persons failing in the examination shall be required to take an examination in all subjects in which their grades were less than 75%, and upon receiving a passing grade in said subjects and a passing grade in the examination, a certificate of registration may be issued.

4. Examination grades—mailed out. Examination grades will not be given to applicant on the day of examination. All grades are determined by the board during meetings at which a quorum is present. The applicant shall be notified by mail.

5. Applicant failing—may be apprenticed. An applicant, failing to pass the required examination, may be apprenticed to a registered watchmaker, and issued a certificate as such. The applicant must, however, again appear for examination within six months.

6. School credit defined. Applicants will receive credit for training received only in watchmaking schools duly accredited by the Horological Institute of America, or the United Horological Association of America.

7. Repair records required. Every registered and apprentice watchmaker shall keep a repair record of all repairs made by him, for at least one year thereafter. This record shall set out the number for each respective repair, the date such repairs were made, what repairs were made, the price charged for such repair, and the name and address of the owner of each such repaired timepiece. The number of each repair job shall be marked on the inside of the back of the case.

8. Unethical conduct—defined. Unethical conduct is defined as follows:

(a) It shall include and mean any conduct of a character which is likely to mislead, deceive or defraud the public.

(b) The loaning of a certificate of registration to any person.

(c) The failure to display the certificate of registration conspicuously at all times, as required by statute.

(d) The representation that a watch has been cleaned, although its major parts, train wheels and mainspring, have not been disassembled and the cap jewels removed and all parts thereof properly cleaned.

(e) Performance of any work upon a timepiece in an unworkmanlike or unskilled manner.

(f) Representation that certain services or parts are necessary, or have been or will be used in the repair of a timepiece, when such parts or services are not necessary, and have not been used in such repairs.

(g) Employment of any unregistered watchmaker to perform any watchmaking or repairs on timepieces.

9. No certificate of registration will be revoked while the holder thereof is an active member of the military or naval forces of the United States or engaged as a civilian in the service of the federal government for national defense work during a period of national emergency or limited national emergency, provided such holder is not, during said time, engaged in the practice of watchmaking in this state. Upon the return of the holder to the practice of watchmaking, his certificate may be renewed upon payment of the renewal fee of the then current year.

The Standards of Workmanship and Skill
(Sec. 120.7, Code 1950)

Part 1. Practical demonstration of applicant's skill in the manipulation of watchmaker's tools. Time limit 10 hours.

Subject A. Applicant furnishes a pocket watch which will meet the following requirements: 12 or 16 size, 15 or more jewels, bi-metallic balance, double roller and rivet type staff. He is required to completely overhaul, repair and reassemble.

Subject B. Applicant given a bracelet size watch without a stem. Required to completely make and fit a stem.

Bench, lathe and attachments, staking tool and cleaning machine are furnished. Applicants are asked to bring their own small tools, poising tool, calipers, tweezers, gravers, screw drivers, polishing slips and steel for making staff and stem. This request is in the interest of the applicant, as we desire that each applicant work under the least possible handicap.

Part 2. Examination of theoretical knowledge of watch construction, repair, and adjustment. Time limit 5 hours.

Subject A. Written examination, 50 questions.

Requirements for passing: This examination, in effect, constitutes the definition of standards required by statute. Every individual, to receive a certificate of registration, legally empowering or licensing him to practice this profession, must have the ability to pass the above examination with a grade of at least 75%, in each part of the examination.

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