

II. *Transfer of business.*—Class 1 or 2. A person registered in class 1 or 2 desiring to transfer his business to a successor who will conduct the business at the same location will, upon the qualification of the successor, render a final return on the prescribed forms to the date of discontinuance of business. The final return must contain a statement indicating to whom the business was transferred. The successor must render a similar return beginning with the day next succeeding the date of discontinuance of business by the predecessor. In all cases where a transfer of ownership or identity, as by the taking in of a partner, etc., is made this procedure will be followed.

III. *Collectors to forward returns.*—All examinations of returns required to be made by collectors must be completed in five days after receipt from taxpayers and the returns thereupon forwarded with a letter of transmittal immediately to the Commissioner in a single shipment.

MISCELLANEOUS REGULATIONS

[Section 1—Continued]

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make all needful rules and regulations for carrying the provisions of this act into effect.

ARTICLE 58

Manner of keeping drugs.—Narcotic drugs and preparations must at all times be securely kept and properly safeguarded where they will be available for inspection by properly authorized officers of the Treasury Department.

ARTICLE 59

Losses by accident.—Where narcotic drugs or preparations which are a part of or which have been purchased for, a class 3, 4, or 5 stock, are lost or destroyed through breakage of the container or other accident, it will be necessary for the person having title thereto to make affidavit as to the quantity and kind of drugs lost or destroyed and the reason therefor, and forward the same immediately to the narcotic agent in charge. A copy of such affidavit should be placed on file with the duplicate order forms. (As to class 1 and 2, see art. 57.) See appendix for list of narcotic field divisions with headquarters and States embraced.

Procedure in case of theft or loss in transit.—Where narcotic drugs are lost by theft or in transit from any cause a sworn statement of the facts including a list of the narcotic drugs and preparations stolen or lost, and evidence that the local authorities were notified,