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 Section 790-100=530

MATERIAL TRANSFERS

CONTENTS	PAGE
1. GENERAL	1
MATERIAL TRANSFERS.	2
MATERIAL TRANSFER REPORT.	2
PREPARATION	2
DISTRIBUTION.	4

LIST OF ILLUSTRATIONS

Fig. 1 - Material Transfer Report - Form SW-5015.	6
Fig. 2 - Material Transfer Report - Typical Route Sheet . . .	7
Fig. 3 - Material Transfer Report - Example	8
Fig. 4 - Material Transfer Report - Example	9
Fig. 5 - Material Transfer Report - Example	10
Fig. 6 - Material Transfer Report - Example	11

1. GENERAL

1.01 This section outlines the procedures to be followed in the Engineering Department for reporting the transfer of central office or PBX equipment, land, and buildings (items and amounts) from one location code or account code to another.

1.02 Definitions:

(a) Loading Factor - A factor applied to a base material price for an item of material which adds, or loads, the installation, engineering, and other costs to the material to develop a total installed cost for the item of material. Depending on method of development, the loading factor may be called an estimate factor, office factor, or area factor. (Loading Factor = Total Installed Cost + Material Price)

(b) Estimate factor - A loading factor developed using costs from an individual estimate. This should be used as the loading factor to develop installed costs if available.

(c) Office Factor - A loading factor developed using total costs incurred in an office over a period of time. Used for material placed under a Routine Order or when estimate factor is not available. Also, sometimes used for complete office (book-cost) retirements to develop a material base for administrative reuse reports (SN-1044).

(d) Area factor - A loading factor developed using total costs for all locations in a geographic area over a period of time. Used only when estimate or office factors are not available.

(e) Composite Factor - A factor used to develop the book cost (or salvage value) of material to be salvaged. This factor, when applied to the base material price, adds the sales or use tax and deletes the W.E. Company tax factor, (Composite Factor = 1+ Sales Tax - W.E. Co. Tax Factor.)

(f) Deferred Tax Credit - This is an amount of money returned to the telephone company by Western Electric Company in the form of a credit which represents the deferred tax credits associated with W.E. Co. federal income tax payments. The amount of investment added to the S.W. Bell books for that year is reduced proportionately to reflect this credit. The deferred tax credit represents a reduction of the original cost of the material and services (installation, engineering, etc.) purchased from the W.E. Company.

(g) W.E. Company Tax Ratio - A ratio relating the deferred tax credit to total construction expenditures for the year. The application of this ratio to the total installed cost figure develops the in-place cost to be used for retirement purposes. Separate ratios are calculated for Accounts 221 (COE) and 234 (Large PBX). These ratios are developed annually by the Accounting Department. A current year ratio estimated by the Accounting Department is used for current year retirements.

(h) W.E. Co. Tax Factor - A factor developed annually by the W.E. Co. and used in calculating that particular year's deferred tax credit. When determining the salvage value of an item of equipment which was purchased in a given year, that year's

investment attributable to W.E. Co. charges (material plus services) and not to total construction expenditures, the tax factor (rather than the tax ratio) is applied to the material to determine salvage value.

2. MATERIAL TRANSFERS

2.01 The Engineering Department is responsible for reporting to the Accounting Department the transfer of central office or PBX equipment, land and buildings between account codes and locations so that the in-place value of such plant will be correctly recorded in the financial records of the company.

2.02 The procedures to be utilized for reporting the transfer of plug-in equipment between locations and accounts will not be covered in this section. Full procedural coverage for the movement of plug-in equipment administered by a Plug-In Equipment Coordinator (PIEC) is documented in Sections 002-100-900SW through -905SW covering Central Stock Procedures. This section outlines the methods to be followed on the transfer of all other central office or PBX equipment, land and buildings.

3. MATERIAL TRANSFER REPORT

3.01 Form SW-5015, Material Transfer Report (Figure 1), is used by the Engineering Department to control the transfer of central office or PBX equipment physically moved by the Western Electric or Plant Department installer from one location for reuse or storage at another location. The Material Transfer Report (MTR) is also used for reclassification of equipment, land, and buildings between accounts in the same location, and for transfers of charges required on open authorizations. An authorization for the purpose of this practice is an estimate, routine order, or keep cost order.

3.02 Examples of transactions made with Form SW-5015 are as follows:

(1) Open Job Adjustments: Transfers made to "open" authorizations. Includes corrections or adjustments within an estimate, routine order, or keep cost order, such as "C" to "M". This category should include transfers to or from a "C" account code on an open specific estimate regardless of whether the amount is in Account 100.2 or has been transferred to Account 100.1.

(2) Closed Job Adjustments (other than reclassifications of plant):

Transfers made between "C" account codes, or between "C", "X", "R" and/or "M" account codes after the final completion report has been issued, mainly corrections and adjustments. These should not show an estimate number but should be classified as "Routine."

(3) Reclassification of Plant or Transfer of Portable Equipment: These transactions include items already in service.

They should include "C" to "C" transfers not recorded on an open estimate, such as:

(a) Transfers of plant between location codes due to a physical move or because of a boundary change.

(b) Changes in usage (toll to exchange, common equipment reassociation)

NOTE: Certain reclassification information resulting from change in usage must be reported to the FCC. Changes in usage which require reporting are those involving transfers between basic sub-accounts, i.e., 17C, 37C, 47C, 57C, 77C, etc. Transfers between these accounts which result from accounting classification ruling changes are not to be reported. Examples of "FCC Qualified" reclassifications are MDF or power plants which remain after SXS equipment is replaced. Their usage is changed from 37C to 77C type of equipment. Reclassifications of this type should be indicated as "FCC Qualified" after checking the reclassification box on the SW-5015. See Figure 1, (24). A copy of SW-5015's marked "FCC Qualified" should be furnished the Inventory and Costs Group.

(c) Changes in scope of accounts. Such change may be due to Accounting rulings, FCC rulings, etc.

For limitations on the use of "C" to "C" transfers, refer to the Accounting Handbook for Telephone Plant, Section V27.301.1, Paragraph 5.04.

3.03 When a transfer is made for accounting record purposes or changes in usage and not for physical relocation of equipment, a brief explanation should be entered following the description of the item explaining the need for the transfer.

PREPARATION

3.04 The MTR is originated by the engineer responsible for the transfer of

material and shall contain the following information, as appropriate (see Figure 1):

- (1) Enter the location and address that equipment is being transferred to. Provide identification (order, spec, estimate, requisition, account numbers) relating to job installing the equipment.
- (2) Enter the location and address that the equipment is being transferred from.
- (3) Enter removal order and account.
- (4) Enter telephone number of person originating MTR.
- (5) Enter local reference number for material transfer reports. This consists of the group code (per J.P. 46, Part 2D, Paragraph 2.01), the last two digits of the year, the month, the number of transfers thus far in the month for the division involved, and an alpha code for the division name. For example, the reference number for the third transfer in February, 1973, in the Ladue Division issued by the Switching Group would be 1-73-2-3D. The alpha code for the Division is that used as the prefix of the location code.
- (6) Enter form number and date of issue of forms related to the transfer (such as SN-726 dated 7-1-73).
- (7) Reference information for use by Accounting Department.
- (8) Enter the description of each item (J-number and list, ED number and groups, etc., or common language code, if appropriate) being transferred. Also give office location (Bay No., Unit No.) if equipment is installed.
- (9) Enter the estimate or authorization number under which the item was placed in its present location.
- (10) Enter pricing date.
- (11) Enter the quantity of items involved.
- (12) Enter the material cost per unit from billing record, price list, priced "B" spec, etc.
- (13) Enter the total material cost.
- (14) Enter the appropriate loading factor or composite factor. Label this factor in the column marked "*" (E = Estimate, O = Office, C = Composite, etc.). The composite factor is obtained through the Inventory and Costs Engineer and, when applied to the basic material price, adds the appropriate sales or use tax and deletes the W.E. Company tax credit.
- (15) Enter total material cost as affected by the loading or composite factor (13 x 14). Loading factors would normally include sales or use tax as an item of loading. If the loading factor does not include sales or use tax as a component, a tax percentage appropriate to the year of purchase should be applied to the bare material price before applying the loading factor.
- (16) Enter the Western Electric Company tax ratio for the particular year and account involved, if applicable. This ratio is obtained through the Inventory and Costs Engineer. Leave blank on all items installed prior to January 1, 1954, and on items that the tax ratio has already been applied once. Do not use if the composite factor was applied in (14) above.
- (17) Enter net amount. This is the amount actually transferred by Accounting and in some cases (an open adjustment, for example) may be the first entry on this line. The credit amount should be encircled. The debit amount should be entered on the next line.
- (18) Enter the year placed in service. In the case of a transfer from a 122 account to a C account, the year placed to the C account should be the current year.
- (19) Enter location code for both from and to locations.
- (20) Enter estimate or routine order number under which the material is being removed or added. For specific estimates, identify amounts of W.E. Company material, labor, or engineering (remainder) by prefixing M, L or R to the specific estimate number. In the case of a transfer associated with a retirement, the job number on the from (credit) entry should be lined through to indicate that credit transaction was handled on the SN-726 or SN-727 retirement form.
- (21) Enter the account code that the material is being transferred from or to (17TC, 37C, 122-242, etc.).

(22) Enter name of person preparing form. Enter date prepared. Enter title of person who will approve the transfer.

(23) The person approving the transfer shall sign and date the transfer in this location.

(24) Check the statement describing the type of transaction. For Reclassifications, show "FCC Qualified" if required per Paragraph 3.02 (3)(b) and send a copy of SW-5015 to the Inventory and Costs Group.

(25) The person shipping the equipment should indicate the method of shipment and the number and type of container.

(26) The person shipping the equipment shall sign, date and enter his title in this location.

(27) The person receiving the equipment shall sign, date and enter his title in this location.

3.05 The Telephone Company engineer preparing the receiving TEO shall include the following reference to the MTR in the order: (Refer to Sections 790-100-320SW and 790-100-322)

- (a) The MTR reference number.
- (b) Office, Town, Area, Order, and the Estimate or Job Order number at the originating end of shipment.
- (c) Description of equipment.

3.06 The Telephone Company engineer preparing the originating TEO should include, when possible, the following reference to the MTR in the order: (See Sections 790-100-321 and 790-100-322)

- (a) The MTR reference number.
- (b) Office, Town, Area, Order and the Estimate or Job Order number at receiving end of shipment.
- (c) Description of equipment.

3.07 The MTR shall be prepared at the time the order is researched for equipment to be removed from service (see Section 790-100-520SW, Plant Removals and Retirements). In those cases where the transfer is being made from 122-24, the MTR shall be prepared at the time the receiving order is researched. (See Section 790-100-321, WEE Orders, or Section 790-100-322, TCE orders.)

3.08 When a "122" account is shown as a "Credit," a reference should be made on the MTR to the Form SN726, Report of Plant Retired and Salvaged - Central Office or Large PBX Equipment, used to retire the equipment (see Section 790-100-520SW).

3.09 Material transfer reports should be issued by the engineer responsible for the transfer in sufficient time to reach the Accounting Department during the same month in which the material is transferred.

3.10 Form SW-5015 shall be approved by the district level engineering manager responsible for the transfer or transaction.

DISTRIBUTION

3.11 When the transfer involves a physical movement of equipment from one location to another, the following procedures should be followed in distributing the MTR. This procedure does not apply to the Direct Reuse Plan.

(a) The original and one copy of the MTR are retained in the job folder. Two copies are forwarded to the Western Electric Company or Telephone Company Plant Department for distribution to the installer, timed to arrive on the job no later than the job start date. Follow up is important to obtain paperwork and assure release of the Accounting copy in a timely manner to avoid delays in booking transactions.

(b) A route sheet, similar to Figure 2, should be prepared locally to instruct the installer or Plant representative on the use of this form.

(c) It is the installer's responsibility to properly pack the equipment in suitable shipping containers and arrange for delivery, using one copy of the MTR as a packing slip. The second copy is to be retained by the installer for his records.

(d) The copy, after receipt of the material at the "shipped to" location, is receipted by the Western Electric or Plant Installer and returned to the Engineering Department. The original is then forwarded to the Accounting Department for the monetary transaction. The copy returned to the engineer is filed in the job folder as a permanent record of the transaction.

(e) The copy originally retained for reference purposes shall either be discarded at this time or forwarded to

the Engineer controlling the Account 122 inventory, if the account is affected by the MTR. Additional copies may be distributed to fulfill local area requirements.

3.12 When no movement of material is involved and only a record transaction is required, the following procedure should be followed:

(a) An original and one copy of the transfer report shall be prepared in accordance with Section 3.04. The original is forwarded to the Accounting Department for the monetary transaction and the copy is maintained in the job folder as a permanent record.

FIGURE 2

MATERIAL TRANSFER REPORT - TYPICAL ROUTE SHEET

DATE _____

MATERIAL TRANSFER REPORT - ROUTE SHEET

LOCATION _____ REQ. NO. _____

WESTERN ELECTRIC CO. INSTALLER:
PLANT DEPARTMENT:THE ATTACHED MTR'S LIST EQUIPMENT TO BE TRANSFERRED FOR REUSE
AT ANOTHER LOCATION.PLEASE REMOVE THIS EQUIPMENT CAREFULLY AND PACK AND CRATE FOR
SHIPMENT WITH CARE, IN ORDER THAT THIS EQUIPMENT MAY BE ECONOMICALLY
REUSED AND NOT CAUSE ANY DELAY IN THE REINSTALLATION.IF THE EQUIPMENT BEING REMOVED FOR THIS TRANSFER IS NOT COMPLETE
OR SUITABLE FOR REUSE, ADVISE TELEPHONE COMPANY ENGINEER IMMEDIATELY.COPIES OF THE MTR SHOULD BE DISTRIBUTED AS FOLLOWS:

1. SIGN, DATE, FILL IN COMPLETE SHIPPING DETAILS. ATTACH BILL OF LADING.
2. USE ORIGINAL, FIRST COPY AND THIS LETTER AS PACKING SLIP WITH MATERIAL.
3. RETAIN SECOND COPY FOR INSTALLER'S RECORDS.

AT RECEIVING LOCATION:

1. SIGN AND DATE FOR RECEIPT OF MATERIAL. NOTIFY ENGINEER OF ANY DISCREPANCIES.
2. SEND BOTH COPIES OF MTR AND BILL OF LADING TO:

Schedules Engineer
(Use Appropriate)
Address

IN ADDITION, PER CI 44.11723, PARA. 12, OF THE JOB CLERICAL
HANDBOOK, THE INSTALLER SHALL ALSO PREPARE AN RGM INDICATING
THEREON THE MTR NUMBER AND DATE, NUMBER OF BOXES SHIPPED, DATE
SHIPPED, METHOD OF SHIPMENT AND FORWARD ORIGINAL AND ONE COPY TO:

WESTERN ELECTRIC COMPANY, INC.
REGIONAL CUSTOMER SERVICE
DEPT. 647110
1111 WOODS MILL ROAD
BALLWIN, MISSOURI 63011

THANK YOU FOR YOUR COOPERATION.

File Copy
 Installer Copy
 Job Folder Copy
 Acct'g Copy

REPORT OF TRANSFERS, ADJUSTMENTS AND RECLASSIFICATIONS
 LAND, BUILDINGS, AND CENTRAL OFFICE OR LARGE PBX EQUIPMENT
 SOUTHWESTERN BELL TELEPHONE COMPANY

FORM SW-5015
 (9-73)

MATERIAL TRANSFER REPORT

SEE BSP 790-100-530 FOR INSTRUCTIONS

SHEET 1 OF 1 SHEETS

TRANSFERRED TO (DEBIT) 100 N. Main Street <small>ADDRESS (NO. AND STREET)</small> Blythville, Arkansas <small>CITY AND STATE</small> ROOM NO. 72300 <small>ZIP CODE</small>				TRANSFERRED FROM (CREDIT) 522 Oak Street <small>ADDRESS (NO. AND STREET)</small> Jonesboro, Arkansas 72610 <small>CITY AND STATE ZIP CODE</small>				TEL. NO. ORIGINATOR: 501-376-2221 NUMBER: 1E-73-2-1A REFERENCE: FORM NO. 726 DATE 2/13/73 <small>FORM NO. DATE</small>				
MARKED FOR: W.E. Installer		EST/RO 2960	ACCT. 47C	SHIPPED VIA & CARRIER'S NAME REMOVAL ORDER 37-7-21920		SHIPPED BY: DATE		RECEIVED BY: DATE				
REQUISITION: 37-7-22047		W.E. ORDER: -		SPEC: 4H23.108		NO. AND TYPE CONTAINER REMOVAL ACCOUNT 47X						
EXPLANATION Description of Items, Requisition No. or Other Reference	INSTALLED UNDER SPEC. EST. KCO OR RO	MONTH & YEAR BILLED	QUAN- TITY	UNIT PRICE AS BILLED	TOTAL MATERIAL COST	FACTOR	GROSS COST IN PLACE	TAX RATIO	NET AMOUNT (ENCIRCLE CREDITS)	YEAR PLACED IN 100.1	LOCATION CODE	JOB NO. UPPER- LINE ACCT. CODE LOWERLINE
(1)	(2)	(3)	(4)	(5)	(6) - (4 x 5)	(7)	(8) - (7 x 6)	(9)	(10) - (8 x 9)	(11)	(12)	(13)
J93021E-1 L-1 Secre.												
Line Concentrator (Bay 301.3)	1838	3-65	1	3156	3156 00	C.980768	3095 30	-	(3095 30)	1965	H-3784	122-242
									3095 30	1973	H-1622	2960 47C
PREPARED BY:		2-13-73 DATE		<input type="checkbox"/> OPEN JOB ADJUSTMENT <input type="checkbox"/> OTHER <input type="checkbox"/> CLOSED JOB ADJUSTMENT - FINAL COLLECTION REPORT ISSUED <small>(SEE NEXT ITEM)</small> <input type="checkbox"/> RECLASSIFICATION OF PLANT OR TRANSFER OF PORTABLE AND <input checked="" type="checkbox"/> LUG-IN EQUIPMENT <input checked="" type="checkbox"/> ENGINEER'S SUPPLIES USED FROM ACCOUNT 122-242				FOR USE OF ACCOUNTING DEPARTMENT MO. TAKEN INTO ACCT. SOURCE NO. PACK NO. SERIAL NO.				
APPROVED: (TITLE) Engr.		DATE										
Eqpt. (TITLE) Engr.		DATE										

MATERIAL TRANSFER REPORT - EXAMPLE

FIGURE 3

File Copy
 Installer Copy
 Job Folder Copy
 Acct'g Copy

REPORT OF TRANSFERS, ADJUSTMENTS AND RECLASSIFICATIONS
 LAND, BUILDINGS, AND CENTRAL OFFICE OR LARGE PBX EQUIPMENT
 SOUTHWESTERN BELL TELEPHONE COMPANY

FORM SW-5015
 (9-73)

SEE BSP 790-100-530 FOR INSTRUCTIONS

MATERIAL TRANSFER REPORT

SHEET 1 OF 1 SHEETS

TRANSFERRED TO (DEBIT)				TRANSFERRED FROM (CREDIT)				TEL. NO. ORIGINATOR:				
ADDRESS (NO. AND STREET)		ROOM NO.		ADDRESS (NO. AND STREET)		ROOM NO.		NUMBER: 1E-72-8-17KC				
CITY AND STATE		ZIP CODE		CITY AND STATE		ZIP CODE		REFERENCE: FORM NO. _____ DATE _____ FORM NO. _____ DATE _____				
MARKED FOR:			EST/RO	ACCT.	SHIPPED VIA & CARRIER'S NAME			REMOVAL ORDER	SHIPPED BY:			
REQUISITION:	W.E. ORDER:	SPEC:		NO. AND TYPE CONTAINER			REMOVAL ACCOUNT	RECEIVED BY: _____ DATE _____				
EXPLANATION Description of Items, Requisition No. or Other Reference (1)	INSTALLED UNDER SPEC. EST. KCO OR RO (2)	MONTH & YEAR BILLED (3)	QUAN- TITY (4)	UNIT PRICE AS BILLED (5)	TOTAL MATERIAL COST (6) = (4 x 5)	FACTOR (7)	GROSS COST IN PLACE (8) = (7 x 6)	TAX RATIO (9)	NET AMOUNT (ENCIRCLE CREDITS) (10) = (8 x 9)	YEAR PLACED IN 100.1 (11)	LOCATION CODE (12)	JOB NO. UPPER- LINE ACCT.CODE LOWERLINE (13)
To Reclassify from									(20743 61)	1932	C3200	Routine 27C
27C to 57C due to									20743 61	1932	C3200	Routine 57C
ESS cutover, Kansas									(1562 70)	1942	C3200	Routine 27C
City Main									1562 70	1942	C3200	Routine 57C
"FCC Qualified"												

MATERIAL TRANSFER REPORT - EXAMPLE

FIGURE 4

SECTION 790-100-530SW

File Copy
 Installer Copy
 Job Folder Copy
 Acct'g Copy

REPORT OF TRANSFERS, ADJUSTMENTS AND RECLASSIFICATIONS
 LAND, BUILDINGS, AND CENTRAL OFFICE OR LARGE PBX EQUIPMENT
 SOUTHWESTERN BELL TELEPHONE COMPANY

FORM SW-5015
 (9-73)

MATERIAL TRANSFER REPORT

SEE BSP 790-100-530 FOR INSTRUCTIONS

SHEET 1 OF 1 SHEETS

TRANSFERRED TO (DEBIT)				TRANSFERRED FROM (CREDIT)				TEL. NO. ORIGINATOR:				
ADDRESS (NO. AND STREET)		ROOM NO.		ADDRESS (NO. AND STREET)		ROOM NO.		NUMBER: 1E-73-7-3L				
CITY AND STATE		ZIP CODE		CITY AND STATE		ZIP CODE		REFERENCE: FORM NO. _____ DATE _____ FORM NO. _____ DATE _____				
MARKED FOR:		EST/RO	ACCT.	SHIPPED VIA & CARRIER'S NAME		REMOVAL ORDER		SHIPPED BY: DATE				
REQUISITION:	W.E. ORDER:	SPEC:		NO. AND TYPE CONTAINER		REMOVAL ACCOUNT		RECEIVED BY:				
EXPLANATION Description of Items, Requisition No. or Other Reference (1)	INSTALLED UNDER SPEC. EST. KCO OR RO (2)	MONTH & YEAR BILLED (3)	QUAN- TITY (4)	UNIT PRICE AS BILLED (5)	TOTAL MATERIAL COST (6) = (4 x 5)	FACTOR (7)	GROSS COST IN PLACE (8) = (7 x 6)	TAX RATIO (9)	NET AMOUNT (ENCIRCLE CREDITS) (10) = (8 x 9)	YEAR PLACED IN 100.1 (11)	LOCATION CODE (12)	JOB NO. UPPER- LINE ACCT. CODE LOWERLINE (13)
Iron Framework	E1648	12-71	Lot	-	662 50		* 682 38		(682 38)	1972	D2216	M1648 37C
	E1648	12-71							(277 85)	1972	D2216	L1648 37C
	E1648	9-71							(19 77)	1972	D2216	R1648 37C
This transfer issued to									682 38	1972	D2216	M1648 637C
correct account code.									277 85	1972	D2216	L1648 637C
Incorrect code used on									19 77	1972	D2216	R1648 637C
order.							* Includes 3% Sales Tax					
PREPARED BY:		<input checked="" type="checkbox"/> OPEN JOB ADJUSTMENT <input type="checkbox"/> OTHER <input type="checkbox"/> CLOSED JOB ADJUSTMENT -- FINAL COLLECTION REPORT ISSUED (SEE NEXT ITEM) <input type="checkbox"/> RECLASSIFICATION OF PLANT OR TRANSFER OF PORTABLE AND PLUG-IN EQUIPMENT <input type="checkbox"/> ENGINEER'S SUPPLIES USED FROM ACCOUNT 122				FOR USE OF ACCOUNTING DEPARTMENT						
APPROVED: (TITLE) Jr. Engr. DATE		Mo. TAKEN INTO ACCT.		SOURCE NO.		PACK NO.		SERIAL NO.				
Eqpt. (TITLE) Engr. DATE												

MATERIAL TRANSFER REPORT - EXAMPLE

FIGURE 5

File Copy
 Installer Copy
 Job Folder Copy
 Acct'g Copy

REPORT OF TRANSFERS, ADJUSTMENTS AND RECLASSIFICATIONS
 LAND, BUILDINGS, AND CENTRAL OFFICE OR LARGE PBX EQUIPMENT
 SOUTHWESTERN BELL TELEPHONE COMPANY

FORM SW-5015
 (9-73)

MATERIAL TRANSFER REPORT

SEE BSP 790-100-530 FOR INSTRUCTIONS

SHEET 1 OF 1 SHEETS

TRANSFERRED TO (DEBIT)				TRANSFERRED FROM (CREDIT)				TEL. NO. ORIGINATOR:				
ADDRESS (NO. AND STREET)		ROOM NO.		ADDRESS (NO. AND STREET)		ROOM NO.		NUMBER: 3E-73-7-5L				
CITY AND STATE		ZIP CODE		CITY AND STATE		ZIP CODE		REFERENCE: FORM NO. _____ DATE _____ FORM NO. _____ DATE _____				
MARKED FOR:		EST/RO	ACCT.	SHIPPED VIA & CARRIER'S NAME		REMOVAL ORDER	SHIPPED BY: _____ DATE _____					
REQUISITION:	W.E. ORDER:	SPEC:		NO. AND TYPE CONTAINER		REMOVAL ACCOUNT	RECEIVED BY: _____					
EXPLANATION Description of Items, Requisition No. or Other Reference (1)	INSTALLED UNDER SPEC. EST. KCO OR RO (2)	MONTH & YEAR BILLED (3)	QUAN- TITY (4)	UNIT PRICE AS BILLED (5)	TOTAL MATERIAL COST (6) = (4 x 5)	FACTOR (7)	GROSS COST IN PLACE (8) = (7 x 6)	TAX RATIO (9)	NET AMOUNT (ENCIRCLE CREDITS) (10) = (8 x 9)	YEAR PLACED IN 100.1 (11)	LOCATION CODE (12)	JOB NO. UPPER- LINE ACCT. CODE LOWERLINE (13)
Repeater Building									(1320000)	1972	D3714	Routine 10C
									1320000	1972	D3716	Routine 10C
Transfer issued to correct location code												

MATERIAL TRANSFER REPORT - EXAMPLE

FIGURE 6