

## 29 C.F.R. § 1904.32

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### Annual summary.

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(a) *Basic requirement.* At the end of each calendar year, you must:

- (1) Review the OSHA 300 Log to verify that the entries are complete and accurate, and correct any deficiencies identified;
- (2) Create an annual summary of injuries and illnesses recorded on the OSHA 300 Log;
- (3) Certify the summary; and
- (4) Post the annual summary.

(b) *Implementation—*(1) *How extensively do I have to review the OSHA 300 Log entries at the end of the year?* You must review the entries as extensively as necessary to make sure that they are complete and correct.

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