

## 42 C.F.R. § 420.301

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### Definitions.

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For purposes of this subpart—

*Books, documents, and records* means all writings, recordings, transcriptions and tapes of any description necessary to verify the nature and extent of the costs of the services provided by the subcontractor.

*Common ownership* means that an individual or individuals possess significant ownership or equity in the subcontractor and the entity providing the services under the contract.

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