

# **1553.232-72 EPA Form 1900-5, Contractor's Assignment of Refunds, Rebates, and Credits.**

As prescribed in 1532.805-70(c), the EPA Form 1900-5 must be prepared by the Contractor prior to final payment under cost-reimbursement contracts and must accompany the Contractor's release.

**Parent topic:** [Subpart 1553.2—Prescription of Forms](#)