

Estimated Total Reporting Burden: 80,000 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
[FR Doc. 99-1731 Filed 1-25-99; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 19, 1999.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before February 25, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1548.

Revenue Procedure Number: Revenue Procedure 98-55.

Type of Review: Extension.

Title: Late Election Relief for S Corporations.

Description: The IRS will use the information provided by taxpayers under this revenue procedure to determine whether relief should be granted for the relevant late election.

Respondents: Business and other for-profit.

Estimated Number of Respondents/Recordkeepers: 500.

Estimated Burden Hours Per

Respondent/Recordkeeper: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 500 hours.

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OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management

and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
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DEPARTMENT OF THE TREASURY

[Treasury Order Number 102-10]

Designation of Chief Information Officer for the Department of the Treasury

January 13, 1999.

By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. 321(b), 44 U.S.C. 3506, and sections 5125 and 5131 of the Clinger-Cohen Act of 1996 (Division E of Pub. Law 104-106), it is hereby ordered that:

1. The Deputy Assistant Secretary (Information Systems) is designated as the Chief Information Officer of the Department.

2. The Chief Information Officer shall carry out:

a. The general responsibilities and the duties specified in sections 5125(b) and (c) of the Clinger-Cohen Act of 1996 (40 U.S.C. 1425 (b) and (c));

b. The responsibilities of the Department under chapter 35 of title 44, U.S.C., titled "Coordination of Federal Information Policy"; and

c. The Chief Information Officer management responsibilities designated in Executive Order 13011, dated July 16, 1996;

3. The Assistant Secretary for Management and Chief Financial Officer may assign to the Chief Information Officer other functions and responsibilities which are not inconsistent with paragraph 2.

4. Pursuant to section 5131(c) of the Clinger-Cohen Act of 1996 (40 U.S.C. 1441(c)), I redelegate to the Chief Information Officer the authority to waive compulsory and binding Federal Information Processing Standards (FIPS) which has been delegated to the Secretary of the Treasury by the Secretary of Commerce. Any such waiver by the Chief Information Officer shall be made in conformity with the criteria and requirements for a waiver in: (a) section 5131; and (b) any applicable issuances of the Department of Commerce. This authority may not be redelegated by the Chief Information Officer.

5. The Chief Information Officer shall have direct access to the Secretary with respect to matters within paragraph 2.b.

6. *Cancellation.* Treasury Order 102-10, "Delegation of Authority to the

Deputy Assistant Secretary (Information Systems)," dated September 29, 1994.

Robert E. Rubin,

Secretary of the Treasury.

[FR Doc. 99-1670 Filed 1-25-99; 8:45 am]

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DEPARTMENT OF THE TREASURY

[Treasury Directive Number 15-54]

Delegation of Authority to the Director, United States Secret Service, To Investigate Violations of 18 U.S.C. 1956 and 1957

January 19, 1999.

1. *Purpose.* This Directive delegates to the Director, United States Secret Service, authority to investigate violations of 18 U.S.C. 1956 and 1957.

2. *Delegation.* By virtue of the authority vested in the Secretary of the Treasury by 18 U.S.C. 981, 1956(e), 1957(e), and the authority delegated to the Under Secretary (Enforcement) by Treasury Order (TO) 101-05, there is hereby delegated to the Director, United States Secret Service:

a. investigatory authority over violations of 18 U.S.C. 1956 and 1957 involving an offense under: 18 U.S.C. 215 (relating to commissions or gifts for procuring loans); 18 U.S.C. 471-473 (counterfeiting of obligations or securities of the United States); 18 U.S.C. 500-503 (counterfeiting of blank or postal money orders, postage stamps, foreign government postage and revenue stamps, and postmarking stamps); 18 U.S.C. 513 (relating to securities of States and private entities); 18 U.S.C. 641 (relating to public money, property, or records); 18 U.S.C. 656 (involving theft, embezzlement or misapplication by a bank officer or employee); 18 U.S.C. 657 (relating to lending, credit, and insurance institutions); 18 U.S.C. 658 (property mortgaged or pledged to farm credit agencies); 18 U.S.C. 1005 (fraudulent bank entries); 18 U.S.C. 1006 (relating to fraudulent federal credit institution entries); 18 U.S.C. 1007 (relating to Federal Deposit Insurance Corporation transactions); 18 U.S.C. 1014 (relating to fraudulent loan and credit applications); 18 U.S.C. 1029 (fraud and related activity in connection with access devices); 18 U.S.C. 1032 (relating to concealment of assets from a conservator, receiver, or liquidating agent of a financial institution); 18 U.S.C. 1341 (relating to mail fraud); 18 U.S.C. 1343 (relating to wire fraud); 18 U.S.C. 1344 (relating to bank fraud); 18 U.S.C. 1510 (obstruction of criminal investigations); 18 U.S.C. 1512 (tampering with a witness, victim or

informant); 18 U.S.C. 1513 (retaliating against a witness, victim, or an informant); 18 U.S.C. 1952 (interstate and foreign travel or transportation in aid of racketeering enterprises); 18 U.S.C. 1956 (C) (7) (B) (iii) (relating to an offense against a foreign nation involving any scheme or attempt to defraud, by or against a foreign bank when the financial transaction occurs in whole or in part in the United States); 18 U.S.C. 2314 (transportation of stolen goods, securities, or counterfeiting articles); 18 U.S.C. 2315 (sale or receipt of stolen goods or securities); or any felony violation of section 15 of the Food Stamp Act of 1977 (relating to food stamp fraud) involving a quantity of coupons having a value of not less than \$5,000; and

b. seizure and forfeiture authority and related authority under 18 U.S.C. 981 and 984 relating to violations of 1956 or 1957 that are within the investigatory jurisdiction of Secret Service under paragraph 2.a., and seizure authority under 18 U.S.C. 981 and 984 relating to any other violations of 18 U.S.C. 1956 or 1957 if the bureau with investigatory authority is not present to make the seizure. Property seized under 18 U.S.C. 981 and 984 where investigatory jurisdiction is with another bureau not present at the time of the seizure shall be turned over to that bureau.

3. *Forfeiture Remission.* The Director, United States Secret Service, is authorized to remit or mitigate forfeitures of property valued at not more than \$500,000 seized pursuant to paragraph 2.b.

4. *Redelegation.* The authority delegated by this directive may be redelegated.

5. *Coordination.*

a. If at any time during an investigation of a violation of 18 U.S.C. 1956 or 1957, Secret Service discovers evidence of a matter within the jurisdiction of another Treasury bureau, Secret Service shall immediately notify that bureau of the investigation and invite that bureau to participate in the investigation. Secret Service shall attempt to resolve disputes over investigatory jurisdiction with other Treasury bureaus at the field level.

b. The Under Secretary (Enforcement) shall settle disputes that cannot be resolved by the bureaus. The Under Secretary (Enforcement) shall settle disputes over investigatory jurisdiction with the Internal Revenue Service in consultation with the Commissioner, Internal Revenue Service.

c. With respect to matters discovered within the sole investigatory jurisdiction of a Department of Justice bureau or the Postal Service, Secret

Service shall adhere to the provisions on notice and coordination in the "Memorandum of Understanding Among the Secretary of the Treasury, the Attorney General and the Postmaster General Regarding Money Laundering Investigations," dated August 16, 1990, or pursuant to any such subsequent memorandum of understanding entered pursuant to 18 U.S.C. 1956(e) or 1957(e).

d. With respect to seizure and forfeiture operations and activities within its investigative jurisdiction, Secret Service shall comply with the policy, procedures, and directives developed and maintained by the Treasury Executive Office for Asset Forfeiture. Compliance will include adhering to the oversight, reporting, and administrative requirements relating to seizure and forfeiture contained in such policy, procedures, and directives.

6. *Ratification.* To the extent that any action heretofore taken consistent with this Directive may require ratification, it is hereby approved and ratified.

7. *Authorities.*

a. 18 U.S.C. 981, 1952, 1956, 1957, 1961, and 2341–2346.

b. 31 U.S.C. 5311–5326 (other than violations of 31 U.S.C. 5316).

c. 22 U.S.C. 2778.

d. TO 101–05, "Reporting Relationships and Supervision of Officials, Offices and Bureaus, Delegation of Certain Authority, and Order of Succession in the Department of the Treasury," dated October 29, 1998, or successor documents.

e. TO 102–14, "Delegation of Authority with Respect to the Treasury Forfeiture Fund Act of 1992," dated January 10, 1995, or successor documents.

8. *Cancellation.* Treasury Directive 15–54, "Delegation of Authority to the Director, United States Secret Service to Investigate Violations of 18 U.S.C. 1956 and 1957," dated September 11, 1995, and the memorandum "Delegation of Authority to the Director, United States Secret Service, to Investigate Violations of 18 U.S.C. 1956 and 1957," dated February 5, 1996, are superseded.

9. *Expiration Date.* This Directive shall expire three years from the date of issuance unless superseded or canceled prior to that date.

10. *Office of Primary Interest.* Office of the Under Secretary (Enforcement).

James E. Johnson,

Under Secretary (Enforcement).

[FR Doc. 99–1733 Filed 1–25–99; 8:45 am]

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DEPARTMENT OF THE TREASURY

[Treasury Order Number 102–15]

Delegation of Authority To Invoke National Security Emergency Preparedness Treatment for Telecommunications Services

January 13, 1999.

By virtue of the authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. 321(b); Executive Order 12472, dated April 3, 1984; 47 CFR Part 64, Appendix A; and National Communications Systems (NCS) Directive 3–1 dated July 5, 1990, it is hereby ordered that:

1. The Deputy Assistant Secretary (Information Systems) and Chief Information Officer and the Director, Office of Corporate Systems Management, are each delegated authority to invoke National Security Emergency Preparedness treatment for the priority provisioning of telecommunications services from the Manager, NCS, and from concerned service vendors, on behalf of the Department or any of its bureaus; and

2. Upon issuance of this Order, and thereafter whenever required pursuant to NCS directives, the Assistant Secretary for Management and Chief Financial Officer shall prepare, for execution by the appropriate official, the necessary correspondence notifying NCS of the individuals authorized to invoke National Security Emergency Preparedness treatment.

Robert E. Rubin,

Secretary of the Treasury.

[FR Doc. 99–1671 Filed 1–25–99; 8:45 am]

BILLING CODE 4810–25-P

DEPARTMENT OF THE TREASURY

[Treasury Order Number 115–01]

Office of the Treasury Inspector General for Tax Administration

January 14, 1999.

By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. § 321(b), 5 U.S.C. § 301 and § 302; and the authority contained in the Inspector General Act of 1978, 5 U.S.C. App. 3 (the I.G. Act), and the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105–206, it is hereby ordered as follows.

1. Office of the Treasury Inspector for Tax Administration

a. There is within the Department of the Treasury an Office of the Treasury Inspector General for Tax Administration (OTIGTA). The OTIGTA