

Type of Review: Extension.

Title: Cash Reporting by Court Clerks.

Description: Section 6050I(g) imposes a reporting requirement on criminal court clerks that receive more than \$10,000 in cash as bail. The IRS will use the information to identify individuals with large cash incomes. Clerks must also furnish the information to the United States Attorney for the jurisdiction in which the individual charged with the crime resides and to each person posting the bond whose name appears on Form 8300.

Respondents: Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 250.

Estimated Burden Hours Per

Respondent: 30 minutes.

Frequency of Response: On occasion, Annually.

Estimated Total Reporting Burden: 125 hours.

OMB Number: 1545-1548.

Revenue Procedure Number: Revenue Procedure 97-40.

Type of Review: Extension.

Title: Late S Corporation Election Relief.

Description: Revenue Procedure 97-40 provides that taxpayers whose S corporation election was filed late (but was filed within 6 months of the statutory due date, and before a tax return is due for that taxable year) can obtain late S election relief by filing Form 2553 and attaching a statement explaining the reasonable cause for the failure to file a timely S corporation election.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: Other (must be done within 6 months of Form 2553's due date).

Estimated Total Reporting Burden: 200 hours.

OMB Number: 1545-1550.

Notice Number: Notice 97-45.

Type of Review: Extension.

Title: Highly Compensated Employee Definition.

Description: This notice provides guidance on the definition of a highly compensated employee within the meaning of section 14(q) of the Internal Revenue Code as simplified by section 1431 of the Small Business Job Protection Act of 1996, including an employer's option to make a top-paid group election under section 414(q)(1)(B)(ii).

Respondents: Business or other for-profit, Not-for-profit institutions.

Estimated Number of Recordkeepers: 218,683.

Estimated Burden Hours Per

Recordkeeper: 18 minutes.

Estimated Total Recordkeeping Burden: 65,605 hours.

OMB Number: 1545-1551.

Revenue Procedure Numbers:

Revenue Procedures 97-36, 97-37, 97-38 and 97-39.

Type of Review: Extension.

Title: Changes in Methods of Accounting.

Description: The information collected in the four revenue procedures is required in order for the Commissioner to determine whether the taxpayer properly is requesting to change its method of accounting and the conditions of the change.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

Estimated Number of Respondents/Recordkeepers: 12,350.

Estimated Burden Hours Per

Respondent/Recordkeeper: 17 hours, 20 minutes.

Frequency of Response: On occasion, Annually.

Estimated Total Reporting/Recordkeeping Burden: 214,144 hours.

Clearance Officer: Garrick Shear, (202) 622-3869, 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 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 97-27766 Filed 10-20-97; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

October 9, 1997.

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, Pub. L. 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.

Internal Revenue Service (IRS)

OMB Number: 1545-1222.

Form Number: IRS Forms 8628, 8635 and 9383.

Type of Review: Revision.

Title: Order Blank for Federal Income Tax Forms for "Plan Only" Accounts (8628); BPOL Order Blank for Federal Income Tax Forms (8635); and Fax Order Blank for BPOL Reorders (9383).

Description: These forms allow banks, post offices and libraries to distribute tax forms and publications to taxpayers at convenient locations. Participation is on a voluntary basis and done as a public service for the Internal Revenue Service.

Respondents: Business or other for-profit, Not-for-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 63,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Time per response (minutes)
8628	3
8635	6
9383	6

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 5,450 hours.

Clearance Officer: Garrick Shear (202) 622-3869, 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 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 97-27767 Filed 10-21-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

[Treasury Directive Number 12-26]

Delegation of Authority To Approve the Use of Cash for Official Travel

October 9, 1997.

1. **PURPOSE.** The purpose of this Directive is to delegate authority to heads of bureaus to approve all cash purchases of passenger transportation services.

2. **DELEGATION.** This Directive delegates to heads of bureaus, the Deputy Assistant Secretary (Administration), and the Inspector General, the authority to approve all

cash purchases of passenger transportation services, including instances where a Federal traveler has failed to use a Government Transportation Request (GTR), a Government Travel Account (GTA), or contractor-issued Government employee charge card. This delegation is in accordance with 41 CFR 101-41.203. For purposes of this Directive, the term "bureau" includes Departmental Offices (DO) and the Office of Inspector General (OIG).

3. REDELEGATION.

a. The authority to approve cash purchases in excess of \$100 may be redelegated to the Bureau Chief Financial Officer, or the equivalent management official at regional locations. No further redelegation shall be permitted.

b. The authority to approve cash purchases of \$100 or less when approval is required by 41 CFR 101-41.203-2 may be redelegated without limitation.

c. All redelegations shall be in writing, and copies of the redelegations shall be retained to permit examination by General Services Administration (GSA) auditors.

4. GUIDELINES.

a. As long as the conditions set out in 41 CFR 101-41.203 are met, bureau heads may, in limited circumstances, approve the use of cash to procure emergency or nonemergency transportation services costing more than \$100. In the interest of promoting good cash management, all other methods of disbursement should be considered before providing cash. Approval shall be granted only when sufficient justification has been documented. In nonemergency situations, authorization to use cash in excess of \$100 should be obtained prior to travel.

b. To justify the use of cash in excess of \$100 instead of a Government provided method of payment when procuring passenger transportation services, both the bureau head (or designated representative) and the traveler shall certify on the travel voucher the reasons for such use.

c. 41 CFR 101-41.203-2(b)(1)(i) requires that the agency determine if the use of cash was due to an emergency or another reason. Bureaus shall establish guidelines for approval of cash purchases in excess of \$100 and determine if the use of cash is due to: (a) Emergency circumstances where use of a GTR, contractor-issued Government employee charge card, or GTA was not possible, or (b) failure of the bureau to advise new employees and/or invited or infrequent travelers of proper

procedures for purchasing transportation services.

d. Cash purchases of transportation services in excess of \$100 in nonemergency circumstances shall be discouraged and kept to a minimum. If a cash purchase is determined to have been made under a nonemergency circumstance, reimbursement shall be limited to the cost which would have been properly chargeable to the Government if the transportation services had been procured using one of the Government-provided methods of procurement. Cash shall not be used to circumvent the use of city-pair contracts.

e. Bureaus shall establish procedures to encourage travelers to use a GTR, contractor-issued Government employee charge card, or GTA instead of cash to purchase passenger transportation services. Use of a credit card other than the contractor-issued Government employee charge card or use of travelers checks shall be considered the equivalent of cash and subject to the \$100 limitation.

f. Cash purchases of transportation services costing more than \$10 but not more than \$100 may be approved if no Government provided method of payment is practical. Bureaus are authorized to implement the guidance set forth in 41 CFR 101-41.203-2.

g. Travelers using cash to purchase individual passenger transportation services shall procure such services directly from the carrier or from travel agents under GSA contract. They shall account for those expenses on their travel vouchers and furnish passenger coupons or other evidence, as appropriate. Furthermore, travelers shall assign to the Government the right to recover any excess payments involving carriers' use of improper rates. That assignment must be preprinted or otherwise annotated on the travel voucher and shall be initialed by the traveler.

h. Each bureau shall apprise travelers using cash to procure passenger transportation services of the provision of FPMR 101-41.209-4 concerning a carrier's liability for liquidated damages because of failure to provide confirmed reserved space.

i. Travelers using cash to procure passenger transportation services shall adhere to the regulations at 41 CFR 301-3.6 regarding the use of U.S. flag vessels and air carriers.

j. Should a traveler make repeated cash purchases without just cause or deliberately attempt to circumvent use of GSA contract air or rail service for personal convenience, the bureau may send all documents related to the travel

to the GSA Board of Contract Appeals, 18th and F Streets, NW, Washington, DC 20548, for a decision on the traveler's right to reimbursement as provided in 31 U.S.C. 3702.

5. **RECORDKEEPING.** Travel vouchers shall be maintained in the bureau to be available for site audit by GSA auditors. General Records Schedule 9, "Travel and Transportation Records," provides instructions for the disposal of travel vouchers. GSA, Transportation Audit Division (FWA) will report suspected travel management errors and/or misroutings which result in higher travel costs to the Government to the appropriate bureau travel manager for appropriate action.

6. **REPORTING REQUIREMENTS.** After the traveler has been reimbursed for a cash purchase, copies of the travel authorization, ticket coupons, and any ticket refund applications, or Standard Form 1170, "Redemption of Unused Tickets," shall be forwarded for audit to the GSA, Transportation Audit Division (FWA), Attention: Code E, Washington, DC 20405.

7. **AUTHORITY.** 41 CFR 101-41.203-2.

8. **REFERENCE.** 41 CFR Part 301-3.6 and 301-15.

9. **EXPIRATION DATE.** This Directive shall expire three years from the date of issuance unless superseded or cancelled prior to that date.

10. **OFFICE OF PRIMARY INTEREST.** Office of Accounting and Internal Control, Office of the Deputy Chief Financial Officer, Office of the Assistant Secretary for Management and Chief Financial Officer.

Nancy Killefer,

Assistant Secretary for Management and Chief Financial Officer.

[FR Doc. 97-27824 Filed 10-20-97; 8:45 am]

BILLING CODE 4810-25-P

DEPARTMENT OF THE TREASURY

[Treasury Directive Number 12-32]

Delegation of Authority Concerning Personnel Security

October 15, 1997.

1. **Delegation.** Pursuant to section 5 of Treasury Order (TO) 102-17, "Delegation of Authority Concerning the Personnel Security Program," this Directive redelegates to the Director, Office of Security, the authority to exercise and perform all duties, rights, powers, and obligations delegated by that Order. This includes the authority to make all determinations and appointments and to issue any regulations required to implement the