

Frequency of Response: Other (one-time only).

Estimated Total Reporting Burden: 50 hours.

OMB Number: 1545-0946.

Form Number: IRS Form 8554.

Type of Review: Revision.

Title: Application for Renewal of Enrollment to Practice Before the Internal Revenue Service.

Description: This information relates to the approval of continuing professional education programs and the renewal of the enrollment status for those individuals admitted (enrolled) by the Internal Revenue Service.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 30,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour, 12 minutes.

Frequency of Response: Other (one-time only).

Estimated Total Reporting/Recordkeeping Burden: 36,000 hours.

OMB Number: 1545-1271.

Regulation ID Number: INTL-54-91 NPRM (formerly INTL-610-86), and INTL-178-86 NPRM.

Type of Review: Extension.

Title: Transfers of Stock or Securities by U.S. Persons to Foreign Corporations (INTL-54-91); Foreign Liquidations and Reorganizations (INTL-178-86).

Description: A U.S. person must generally file a gain recognition agreement with the Service in order to defer gain on a section 367(a) transfer of stock to a foreign corporation, and must file a notice with the Service if it realizes any income in a section 367(b) exchange. These requirements ensure compliance with the respective sections.

Respondents: Businesses or other for-profit.

Estimated Number of Respondents: 1.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1276.

Regulation ID Number: FI-88-86 Final.

Type of Review: Extension.

Title: Real Estate Mortgage Investment Conduits.

Description: Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor or a pass-thru entity of which the disqualified party is an interest holder.

Respondents: Businesses or other for-profit.

Estimated Number of Respondents: 1,600.

Estimated Burden Hours Per Respondent: 20 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 525 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
[FR Doc. 94-24785 Filed 10-5-94; 8:45 am]

BILLING CODE: 4830-01-P

[Treasury Order Number 102-10]

Delegation of Authority to the Deputy Assistant Secretary (Information Systems); Delegation

September 29, 1994.

By virtue of the authority vested in the Secretary of the Treasury, including the authority vested by 31 U.S.C. 321(b) and 44 U.S.C. 3506, and pursuant to 5 CFR 1320.8, the Deputy Assistant Secretary (Information Systems) is designated as the Department's senior official to carry out the Department's responsibilities under Chapter 35 of Title 44, United States Code.

In addition, the authority delegated to the Secretary by memorandum of November 14, 1988, from the Secretary of Commerce, there is hereby redelegated to the Deputy Assistant Secretary (Information Systems), the authority to waive, under conditions specified by the Department of Commerce, previously issued and all subsequent Federal Information Processing Standards (FIPS) that are compulsory for Federal agency use in the acquisition and management of computers and related telecommunications systems. This authority may not be redelegated.

This Treasury Order (TO) supersedes the following:

a. TO 102-10, "Delegation of Authority to the Deputy Assistant Secretary for Information Systems to Waive Federal Information Processing Standards," dated March 17, 1989; and

b. TO 102-12, "Delegation of Authority to the Senior Official," dated June 21, 1991.

Lloyd Bentsen,

Secretary of the Treasury.

[FR Doc. 94-24688 Filed 10-5-94; 8:45 am]

BILLING CODE 4810-25-P