

OMB Number: 1515-0208.

Form Number: None.

Type of Review: Extension.

Title: NAFTA Duty Deferral.

**Description:** The North American Free Trade Agreement Duty Deferral Program prescribe the documentary and other requirements that must be followed when merchandise is withdrawn from a U.S. duty-referral program for exportation to another NAFTA country.

**Respondents:** Business or other for-profit, Individuals or households. Not-for-profit institutions, Federal Government.

**Estimated Number of Respondents:** 600.

**Estimated Burden Hours Per Respondent:** 12 minutes.

**Frequency of Response:** On occasion.

**Estimated Total Reporting Burden:** 400 hours.

OMB Number: 1515-0220.

Form Number: None.

Type of Review: Extension.

Title: Lay Order Period—General Order Merchandise.

**Description:** This collection is required to ensure that the operator of an arriving carrier, or transfer agency shall notify a bonded warehouse proprietor of the presence of merchandise that has remained at the place of arrival or unloading without entry beyond the time period provided for by regulation.

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

**Estimated Number of Respondents:** 300.

**Estimated Burden Hours Per Respondent:** 15 hours.

**Frequency of Response:** On occasion.

**Estimated Total Reporting Burden:** 7,500 hours.

**Clearance Officer:** J. Edgar Nichols, (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Ronald Reagan Building, 1300 Pennsylvania Avenue, N.W., Room 3.2.C, Washington, DC 20229.

**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. 99-6932 Filed 3-19-99; 8:45 am]

BILLING CODE 4820-02-U

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 16, 1999.

The Department of the 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 April 21, 1999, to be assured of consideration.

### Internal Revenue Service (IRS)

OMB Number: 1545-1629.

Form Number: IRS Form 8867.

Type of Review: Extension.

Title: Paid Preparer's Earned Income Credit Checklist.

**Description:** Form 8867 helps preparers meet the due diligence requirements of Code section 6695(g), which was added by section 1085(a)(2) of the Taxpayer Relief Act of 1997. Paid preparers of Federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for the EIC and the amount of the credit. Failure to do so could result in a \$100 penalty for each failure. Completion of Form 8867 is one of the due diligence requirements.

**Respondents:** Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 1,100,000.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Recordkeeping—13 min.

Learning about the law or the form—8 min.

Preparing the form—21 min.

**Frequency of Response:** Annually.

**Estimated Total Reporting/Recordkeeping Burden:** 9,372,661 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. 99-6933 Filed 3-19-99; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Bureau of Alcohol, Tobacco and Firearms

[Order ATF O 1130.5]

### Delegation Order—Delegation of the Director's Authorities in 27 CFR Part 24, Wine

1. **Purpose.** This order delegates certain authorities of the Director to subordinate ATF officers and prescribes the subordinate ATF officers with whom persons file documents which are not ATF forms.

2. **Cancellation.** ATF O 1100.78B, Delegation Order—Delegation to the Associate Director (Compliance Operations) of Authorities of the Director in 27 CFR part 240, Wine, dated 4/30/84, and ATF O 1100.97A, Delegation Order—Delegation to the Associate Director (Compliance Operations) of Authorities of the Director in 27 CFR part 231, Taxpaid Wine Bottling Houses, dated 4/5/84, are canceled.

3. **Background.** Under current regulations, the Director has authority to take final action on matters relating to wine. We have determined that certain of these authorities should, in the interest of efficiency, be delegated to a lower organizational level.

4. **Delegations.** Under the authority vested in the Director, Bureau of Alcohol, Tobacco and Firearms, by Treasury Department Order No. 120-1 (formerly 221), dated June 6, 1972, and by 26 CFR 301.7701-9, this ATF order delegates certain authorities to take final action prescribed in 27 CFR Part 24 to subordinate officers. Also, this ATF order prescribes the subordinate officers with whom applications, notices, and reports required by 27 CFR part 24, which are not ATF forms, are filed. The attached table identifies the regulatory sections, documents and authorized ATF officers. The authorities in the table may not be redelegated. An ATF organization chart showing the directorates involved in this delegation order has been attached.

**John W. Magaw,**

*Director.*

## TABLE OF AUTHORITIES, DOCUMENTS TO BE FILED AND AUTHORIZED ATF OFFICIALS

Regulatory section	Officer(s) authorized to act or receive document
§ 24.20(a) .....	Chief, Regulations Division.
§ 24.21 .....	Chief, Regulations Division.
§ 24.22(a) .....	Chief, Regulations Division. If the alternate method does not affect an ATF approved formula, or import or export recordkeeping, Chief, National Revenue Center (NRC) may act upon the same alternate method that has been approved by the Chief, Regulations Division.
§ 24.22(b) .....	Chief, Regulations Division, or Chief, NRC.
§ 24.22(c) .....	Chief, Regulations Division. If the alternate method does not affect an ATF approved formula, or import or export recordkeeping, Chief, National Revenue Center (NRC) may act upon the same alternate method that has been approved by the Chief, Regulations Division.
§ 24.25(a) .....	Director of Industry Operations.
§ 24.25(b) .....	Director of Industry Operations.
§ 24.25(c) .....	Area Supervisor.
§ 24.25(d) .....	Director of Industry Operations.
§ 24.26 .....	Section Chief, NRC, to approve (by affixing the signature of the Director) applications, qualifying documents and any other documents required by or filed under this part, upon the recommendation of the Area Supervisor; and to approve claims of more than \$5,000 for remission, abatement, credit, or refund of tax.
§ 24.26 .....	Chief, Technical Services, to approve (by affixing the signature of the Director) applications, qualifying documents and any other documents required by or filed under this part, upon the recommendation of the Area Supervisor; and to approve claims of more than \$5,000 for remission, abatement, credit, or refund of tax other than special occupational tax.
§ 24.26 .....	Unit Supervisor, NRC, to approve (by affixing the signature of the Director) claims of \$5,000 or less for remission, abatement, credit, or refund of tax.
§ 24.26 .....	Technical Section Supervisor to approve (by affixing the signature of the Director) claims of more than \$5,000 for remission, abatement, credit, or refund of tax other than special occupational tax.
§ 24.27 .....	Area Supervisor.
§ 24.28 .....	Area Supervisor.
§ 24.29 .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.30 .....	Director of Industry Operations to require that operations be supervised by any number of ATF inspectors.
§ 24.31 .....	Area Supervisor to require submission to an inspector; or Unit Supervisor, NRC, or Technical Section Supervisor to require submission to a specialist, copies of prescribed transaction forms, records, reports, or source records.
§ 24.32 .....	Area Supervisor.
§ 24.35 .....	Inspector, Special Agent or Specialist.
§ 24.36 .....	Area Supervisor.
§ 24.37 .....	Inspector, Special Agent or Specialist.
§ 24.40 .....	Inspector, Special Agent or Specialist.
§ 24.41 .....	Area Supervisor to require office facilities for use of Inspector, Special Agent or Specialist.
§ 24.52(a) and (b) .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.54(c) .....	Inspector, Special Agent or Specialist.
§ 24.60 .....	Area Supervisor, Section Chief, NRC, or Chief, Technical Services.
§ 24.62 .....	Section Chief, NRC, or Chief, Technical Services to notify the proprietor of a proposed tax assessment of more than \$5,000 and to take immediate jeopardy assessment action pursuant to 26 U.S.C. 6861.
§ 24.62 .....	Unit Supervisor, NRC to notify the proprietor of a proposed tax assessment of \$5,000 or less.
§ 24.62 .....	Technical Section Supervisor to notify the proprietor of a proposed tax assessment of \$5,000 or less other than special occupational tax.
§ 24.65(a), (b) and (c) .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.66(a) .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.69(b) .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.70 .....	Section Chief, NRC, or Chief, Technical Services to notify a claimant of an allowance of a tax credit of more than \$5,000.
§ 24.70 .....	Unit Supervisor, NRC, to notify a claimant of an allowance of a tax credit of \$5,000 or less.
§ 24.70 .....	Technical Section Supervisor to notify a claimant of an allowance of a tax credit of \$5,000 or less other than special occupational tax.
§ 24.77(b) .....	Section Chief, NRC, or Chief, Technical Services to receive application to conduct experimental wine operations and to approve (by affixing the signature of the Director) upon the recommendation of the Area Supervisor, such an application.
§ 24.77(b) .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor to require as part of the application, additional information as may be necessary to determine whether the application should be approved.
§ 24.77(c) .....	Section Chief, NRC, or Chief, Technical Services to receive application to procure wine spirits for an experimental winery and to approve such application, upon the recommendation of the Area Supervisor.
§ 24.77(d) .....	Inspector, Special Agent or Specialist to examine qualifying documents, applications, disposition and other required records.
§ 24.77(d) .....	Area Supervisor to require reports concerning wine or wine spirits.
§ 24.77(e) .....	Area Supervisor.
§ 24.80 .....	Specialist, Formula and Processing Section.
§ 24.81 .....	Chief, Formula and Processing Section, to receive superceded formula.
§ 24.81 .....	Chief, Formula and Processing Section, or Area Supervisor to require a proprietor to file a statement of process, in addition to the requirements of ATF F 5120.29, or any other data to determine whether the formula should be approved or whether the approval should be continued.
§ 24.82 .....	Chief, Formula and Processing Section, or Area Supervisor.

## TABLE OF AUTHORITIES, DOCUMENTS TO BE FILED AND AUTHORIZED ATF OFFICIALS—Continued

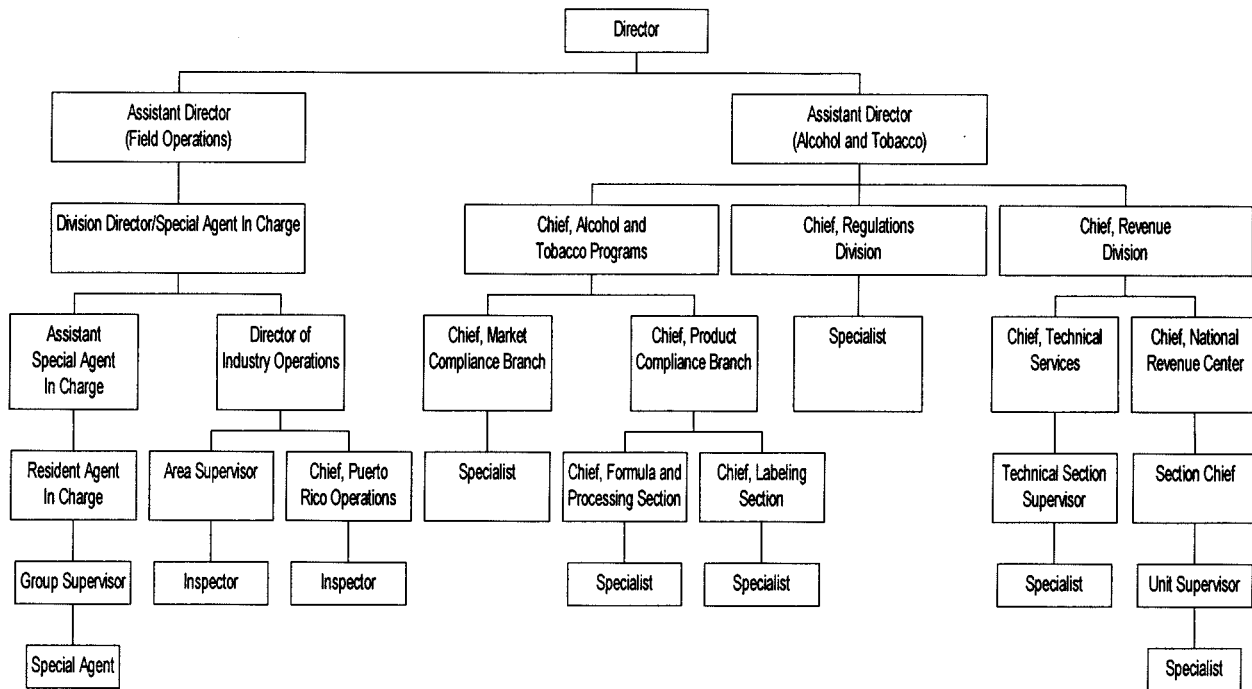
Regulatory section	Officer(s) authorized to act or receive document
§ 24.87 .....	Chief, Alcohol and Tobacco Laboratory.
§ 24.91 .....	Inspector, Special Agent or Specialist.
§ 24.91(c) .....	Section Chief, NRC, or Chief, Technical Services, to receive application to convey wine or spirits between different portions of the same bonded premises and to approve (by affixing the signature of the Director) such application, upon the recommendation of the Area Supervisor.
§ 24.96(a) .....	Area Supervisor.
§ 24.103 .....	Section Chief, NRC, or Chief, Technical Services to receive application to conduct other operations and to approve (by affixing the signature of the Director) such application, upon the recommendation of the Area Supervisor or to withdraw such authorization for, the conduct of other operations on wine premises, upon the recommendation of the Area Supervisor; and Area Supervisor to make inquiries as necessary.
§ 24.105 .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.107 .....	Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.108 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.109(k) .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.110(c)(1) .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.110(d) .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor to require additional documents.
§ 24.110(d) .....	Inspector, Special Agent or Specialist to request examination of documents.
§ 24.111 .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.115 .....	Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.116 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.117 .....	Inspector, Special Agent or Specialist.
§ 24.120 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.123 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.124 .....	Section Chief, NRC, or Chief, Technical Services, as recommended by Area Supervisor.
§ 24.125 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.127 .....	Specialist, Formula and Processing Section.
§ 24.131 .....	Section Chief, NRC, or Chief, Technical Services to receive proprietor's notice of change in building construction or use of premises.
§ 24.131 .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor to require immediate amendment of ATF F 5120.25 for a change in building construction and use of premises.
§ 24.135(b) .....	Section Chief, NRC, or Chief, Technical Services to receive qualifying documents to alternate bonded wine premises as taxpaid wine bottling house premises or taxpaid wine premises, or other premises.
§ 24.135(b)(4) .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor to require any other document or additional information for premises alternation.
§ 24.135(c) and (e) .....	Section Chief, NRC, or Chief, Technical Services, upon the recommendation of the Area Supervisor, to approve alternation of wine premises; to approve alternate methods of identifying wine prior to alternation of wine premises; and to withdraw authorization for the alternation of premises.
§ 24.135(d) .....	Area Supervisor.
§ 24.137(a) and (c) .....	Section Chief, NRC, or Chief, Technical Services to approve alternate use of the wine premises purposes (by affixing the signature of the Director) upon the recommendation of the Area Supervisor.
§ 24.137(b)(3) .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.140 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.141 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.145 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.150 .....	Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.154 .....	Area Supervisor, Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.155 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.157 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.159 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.165 .....	Area Supervisor.
§ 24.166 .....	Area Supervisor.
§ 24.167 .....	Area Supervisor.
§ 24.169 .....	Area Supervisor.
§ 24.170(a) .....	Area Supervisor.
§ 24.170(b) .....	Area Supervisor.
§ 24.183 .....	Area Supervisor.
§ 24.191 .....	Area Supervisor.
§ 24.230 .....	Area Supervisor.
§ 24.231 .....	Area Supervisor.
§ 24.235(b) .....	Area Supervisor.
§ 24.236 .....	Area Supervisor.
§ 24.242 .....	Chief, Regulations Division.
§ 24.245 .....	Chief, Formula and Processing Section.
§ 24.246(a)(1) .....	Assistant Director (Alcohol and Tobacco).
§ 24.247 .....	Assistant Director (Alcohol and Tobacco).
§ 24.248 .....	Assistant Director (Alcohol and Tobacco).
§ 24.249(a) and (b) .....	Chief, Regulations Division.
§ 24.249(c) .....	Area Supervisor.
§ 24.250(a), (b)(9), (c) and (d) .....	Chief, Regulations Division.
§ 24.259(c) .....	Inspector, Special Agent or Specialist.
§ 24.260 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.265 .....	Area Supervisor.

## TABLE OF AUTHORITIES, DOCUMENTS TO BE FILED AND AUTHORIZED ATF OFFICIALS—Continued

Regulatory section	Officer(s) authorized to act or receive document
§ 24.267 .....	Area Supervisor.
§ 24.268 .....	Area Supervisor.
§ 24.272(b) .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.272(e) .....	Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.273(b) .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.276 .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.278(h) .....	Section Chief, NRC, or Chief, Technical Services.
§ 24.279(a) .....	Unit Supervisor, NRC, or Technical Section Supervisor.
§ 24.291(c) .....	Inspector, Special Agent or Specialist.
§ 24.293(b) .....	Inspector, Special Agent or Specialist.
§ 24.294(a) .....	Inspector, Special Agent or Specialist to supervise destruction of wine; and Area Supervisor to receive and authorize application to destroy wine.
§ 24.296(a) .....	Area Supervisor.
§ 24.296(b) .....	Chief, Regulations Division.
§ 24.297(g) .....	Area Supervisor, Section Chief, NRC, or Chief, Technical Services.
§ 24.298(a) .....	Area Supervisor, Section Chief, NRC, or Chief, Technical Services.
§ 24.300(b) .....	Inspector, Special Agent or Specialist.
§ 24.300(d) .....	Director of Industry Operations.
§ 24.300(e)(3) .....	Inspector, Special Agent or Specialist.
§ 24.300(g)(2) .....	Section Chief, NRC, or Chief, Technical Services, to receive notice to file an annual ATF F 5120.17 for the remaining portion of the calendar year.
§ 24.300(g)(2) .....	Area Supervisor, Section Chief, NRC, or Chief, Technical Services to require monthly filing of a report of bonded wine premises operations for any proprietor otherwise eligible for annual filing.
§ 24.304 .....	Inspector, Special Agent or Specialist.
§ 24.313 .....	Section Chief, NRC, or Chief, Technical Services.

## Table of Authorities, Documents to Be Filed and Authorized ATF Officials

## ATF Organization



This is not a complete organizational chart of ATF