

EXEMPTION APPLICATIONS

AGENCY: Materials Transportation Bureau, DOT.

ACTION: List of Applications for Renewal of Exemption or Application to Become a Party to an Exemption.

SUMMARY: In accordance with the procedures governing the application for, and the processing of, exemptions from the Department of Transportation's Hazardous Materials Regulations (49 CFR Part 107, Subpart B), notice is hereby given that the Office of Hazardous Materials Operations of the Materials Transportation Bureau has received the applications described herein. Normally, the modes of transportation would be identified and the nature of application would be described, as in past publications. However, this notice is abbreviated to expedite docketing and public notice. These applications have been separated from the new applications for exemptions to facilitate processing applications awaiting disposition.

DATES: Comments by August 25, 1977, addressed to: Section of Dockets, Office of Hazardous Materials Operations, Department of Transportation, Washington, D.C. 20590. Comments should refer to the application number and be submitted in triplicate.

FOR FURTHER INFORMATION: Complete copies of the applications are available for inspection and copying at the Public Docket Room, Office of Hazardous Materials Operations, Department of Transportation, Room 6500, Trans Point Building, 2100 Second Street SW., Washington, D.C.

Application No.	Applicant	Renewal of special permit or exemption
3305-X	Reichhold Chemicals, Inc., Austin, Tex.	3305
3744-X	M/C B Manufacturing Chemists, Norwood, Ohio.	3744
4239-X	Fenwal Incorporated, Ashland, Mass.	4239
6517-X	Amos B. Metz, Woodland, Calif.	6517
6712-X	Air Products and Chemicals, Allentown, Pa.	6712
6932-X	Fauvet-Girel, Paris, France.	6932
7005-X	Phillips Petroleum Co., Bartlesville, Okla.	7005
7010-X	Great Lakes Chemical Corp., Alexandria, Va.	7010
7010-X	Dow Chemical Co., Midland, Mich.	7010
7082-X	Igloo Corp., Houston, Tex.	7082
7418-X	Seatrains Lines, Inc., Weehawken, N.J.	7418
7434-X	Natico, Inc., Chicago, Ill.	7434
7440-X	Roux Laboratories, Inc., Jacksonville, Fla.	7440
7446-X	Kaiser Aluminum & Chemical Corp., Erie, Pa.	7446
7470-X	Hooker Chemicals & Plastics Corp., Niagara Falls, N.Y.	7470
7489-X	Micor Company, Inc., Milwaukee, Wis.	7489
7810-X	Allied Chemical Corp., Morristown, N.J.	7810
6554-P	Kiefer McNeil Division, McNeil Corp., Medina, Ohio.	6554
6614-P	Georgia-Pacific Corp., Montebello, Calif.	6614
7792-P	Vistron Corp., Cleveland, Ohio.	7792-N

This notice of receipt of applications for renewal of exemptions and for party

to an exemption is published in accordance with Section 107 of the Hazardous Materials Transportation Act (49 CFR U.S.C. 1806; 49 CFR 1.53(e)).

Issued in Washington, D.C., on August 1, 1977.

J. R. GROTHE,
Chief, Exemptions Branch, Office of Hazardous Materials Operations.

[FR Doc. 77-22605 Filed 8-5-77; 8:45 am]

DEPARTMENT OF THE TREASURY

Office of the Secretary

[Treasury Dept. Order No. 150-87]

COMMISSIONER OF INTERNAL REVENUE

Authority to Undertake Certain Tax Audits and Checks and to Furnish Tax Return Information Related Thereto to the Assistant Secretary (Administration) and Others

In accordance with the authority vested in me as Secretary of the Treasury, including 26 U.S.C. 7602, 26 U.S.C. 6103(c) and (g)(2), Reorganization Plan No. 26 of 1950, Executive Order No. 11222, 31 CFR Part O, and for the purpose of promoting public confidence in the Department of the Treasury and its administration of the Federal tax system, it is hereby ordered that:

1. Introduction.—The Commissioner of Internal Revenue shall conduct tax audits, tax checks and income tax filing record checks as provided for by this Order.

2. Definitions.—As used in this Order, the term:

(a) "Income tax filing record check" means a search by IRS of its records to verify that a tax return has been filed with it for the immediately preceding year.

(b) "Tax Audit" means a review by IRS to determine the correct Federal income tax liability of an individual for the immediately preceding two years.

(c) "Tax Check" means a search by IRS of its records to determine:

(1) Whether the individual has filed returns with respect to Federal income taxes for the immediately preceding three years;

(2) Whether there has been a failure to pay any tax within 10 days after notice and demand, or whether there has been assessed a penalty under the Internal Revenue Code of 1954, as amended, for negligence in the current year or immediately preceding three years;

(3) Whether there is a record of an investigation for possible criminal offenses under the internal revenue laws, and the results of any such investigation; and

(4) Whether there is a record of a civil penalty assessed, or proposed for assessment, under the Internal Revenue Code of 1954, as amended, for fraud.

3. Tax Audits.—(a) Prior to the nomination by the President of a person to a position in the Department or an international financial institution, the Com-

missioner, upon request therefor as provided in section 6(b) of this Order, shall cause a tax audit to be performed.

(b) Prior to the appointment by the Secretary (or as soon thereafter as practicable) of a person to a position:

(1) Of a confidential or policy determining character (Schedule C or Non-career Executive Assignment) with the Department at Grades GS-14 through 18, inclusive, or Executive Schedule Levels V and IV, or similar position on other pay systems compensated at comparable rates; or

(2) With an international financial institution,

the Commissioner, upon request therefor as provided in section 6(b) of this Order, shall cause a tax audit to be performed.

(c) Promptly after the effective date of this Order, the Commissioner, upon request therefor as provided in section 6(b) of this Order, shall cause a tax audit to be performed with respect to each person who, prior to this Order being issued, has entered on duty in a position described in subsection (a) or (b) of this section.

4. Tax Checks.—(a) On an annual basis, and as close to the anniversary date of the appointment to the position as is practicable, the Commissioner, upon request therefor as provided in section 6(b) of this Order, shall cause a tax check with respect to the immediately preceding year to be performed with respect to each person who then continues to serve in a position described in section 3 of this Order.

(b) Prior to effectuation of a personnel action assigning a person to any category of positions as specified below, the Commissioner, upon request therefor as provided in section 6(b) of this Order, shall cause a tax check to be performed with respect to each person selected:

(1) By the President or the Secretary or his designees to a position described in section 3 of this Order;

(2) For initial entry into any position at any grade from GS-14 through 18, inclusive, or Executive Schedule Levels V and IV, or similar positions in other pay systems compensated at comparable rates; and

(3) For initial appointment as an expert, consultant, or advisory committee member.

5. Income Tax Filing Record Checks.—Prior to a person entering on duty in a position by appointment or promotion from within the Department and on an annual basis, as close to the anniversary date of the appointment to a position as is practicable, the Commissioner, upon request therefor as provided in section 6(b) of this Order, shall cause an income tax filing record check to be performed with respect to each person who then continues to serve in a position described in section 4(b)(2) or (3) of this Order.

6. Procedure.—(a) The Assistant Secretary (Administration), or his designee, shall request each person subject to a tax audit or tax check (or both) under this Order to execute an appropriate form providing the information neces-

sary to identify the person and locate his or her tax records and authorizing the disclosure of tax return information as provided in this Order. The original of the executed form shall remain on file with the Assistant Secretary (Administration), or his designee. A copy of the executed form shall accompany each request to the Commissioner for a tax audit or tax check. If the person declines to execute the form, the tax audit or tax check (or both) shall nevertheless be performed as specified in this Order based on such information as is available from other sources.

(b) The Commissioner shall cause a tax audit or check (or both), as appropriate under this Order, to be made upon receipt of a request therefor from the Assistant Secretary (Administration), or his designee.

(c) Upon completion of such tax audit or check (or both), the results shall be forwarded (if an appropriate disclosure authorization has been executed), for information purposes, to the Assistant Secretary (Administration), or his designees; or as requested; or to IRS officers. This shall be done in a manner consistent with sections 7 and 8 of this Order.

(d) In the case of income tax filing record checks, a list of the names and social security numbers of those persons for whom such checks are to be made shall be furnished to the Commissioner, or his designee, on a staggered basis throughout the year by the Assistant Secretary (Administration), or his designee. Upon receiving these lists, the Commissioner shall cause, as soon as is practicable, a tax filing record check to be made on each person listed.

(e) Upon completion of such income tax filing record checks, the results shall be forwarded to IRS officers for appropriate tax administration enforcement action, if warranted, in accordance with section 8 of this Order.

7. Disclosure.—To the extent permitted by the executed disclosure authorization, the Commissioner, or his designee, shall furnish the results of a tax audit or tax check in summary form to the Assistant Secretary (Administration), or his designee. The underlying documentation including audit reports, tax returns and return information shall also be furnished to the Assistant Secretary (Administration), or his designee, when specifically requested in writing by the Assistant Secretary (Administration). Any or all of the same information shall similarly be furnished directly to:

- (1) The President,
- (2) Representatives of the Executive Office of the President,
- (3) The Secretary, or
- (4) The Deputy Secretary,

when the Commissioner is requested to do so, in writing, by the Assistant Secretary (Administration). The Assistant Secretary (Administration) may also provide this information, on his own initiative, to any of the above persons

or other Treasury officers who have a need to know such information, such as those exercising personnel administration functions in the various Bureaus or Offices of the Department.

8. Non-Disclosure.—In any instance in which a tax audit or tax check has been performed by the Internal Revenue Service, and no individually signed disclosure authorization has been provided, and in the case of income tax filing record checks, the results of such tax audit or tax check or income tax filing record checks shall not be disclosed under this Order to anyone not employed by the Internal Revenue Service, but such results shall be furnished to appropriate officials of the Internal Revenue Service for such tax administration enforcement action as is warranted.

9. Circumstances Warranting Immediate Disclosure.—The Commissioner shall on his own initiative furnish to the Assistant Secretary (Administration), immediately following the event, the information that a civil penalty for fraud has been assessed, or is proposed for assessment, or an investigation for a possible criminal offense under the internal revenue laws has been commenced or completed with respect to any Treasury officer, employee, consultant, advisory committee member, or other person serving in the Department or an international financial institution and described in section 3 or 4 of this Order, who has provided a written disclosure authorization under section 6(a) of this Order. Such information shall not be furnished under this Order with respect to a person who has not provided an individually signed disclosure authorization.

10. Confidentiality.—It is the policy of the Department of the Treasury to make every effort to protect the privacy of all taxpayers, including its own officers and employees. Accordingly, disclosures under this Order shall be kept to the minimum necessary to promote public confidence in the Department and the administration of the Federal tax system.

11. Effect on Other Regulations and Programs.—(a) Notwithstanding any other provisions of this Order:

(1) The Internal Revenue Service shall conduct and review tax audits, checks and income tax filing record checks in accordance with this Order with regard to its employees and those in the Office of Chief Counsel, IRS, at Grades GS-15 and below; but the results of such audits, checks, and income tax filing record checks shall not be forwarded to the Assistant Secretary (Administration), except as provided for by section 9 of this Order. Each employee of the Internal Revenue Service or Office of Chief Counsel, who would otherwise be subject to a tax audit or tax check (or both) under the provisions of this Order, shall be asked to execute an appropriate disclosure authorization so that tax return information may be provided to persons

authorized to receive it under section 7 of this Order.

(2) Information forwarded to the Assistant Secretary (Administration), with respect to Internal Revenue Service officers and those in the Office of Chief Counsel, at Grades GS-16 and above, will, after the review process, be returned to the Commissioner or Chief Counsel, as appropriate, for safekeeping.

(3) All disclosure authorizations executed by employees or officers of the Internal Revenue Service or Office of Chief Counsel will remain on file with the Commissioner, or his designee, or the Chief Counsel, or his designee, as appropriate.

(b) In addition, nothing in this Order precludes the Internal Revenue Service, or other Services, Bureaus or Offices of the Department which administer Federal tax or revenue laws, from adopting, with respect to their officers and employees, more stringent provisions than are provided for in sections 3, 4 and 5 of this Order, as may be allowed by law.

(c) The requirements of this Order are in addition to any other audit procedures administered by the Internal Revenue Service and applicable to all taxpayers generally. Nothing in this Order is intended to affect, in any way, the process by which the Internal Revenue Service selects returns for audit under the usual procedures applicable to all taxpayers.

(d) Nothing in this Order affects the authority of those Treasury officers, in individual Bureaus or Offices of the Department, who exercise personnel administration functions.

12. Supersession.—This Order supersedes those provisions of Administrative Circular No. 189 (Revised) which are inconsistent herewith.

13. Effective Date.—This Order is effective July 29, 1977.

W. MICHAEL BLUMENTHAL,
Secretary of the Treasury.

[FR Doc.77-22682 Filed 8-5-77;8:45 am]

Office of the Secretary

[Supplement to Dept. Circular Public Debt Series—No. 17-77]

TREASURY NOTES OF SERIES H-1980 Announcement of Interest Rate

AUGUST 3, 1977.

The Secretary of the Treasury announced on August 2, 1977, that the interest rate on the notes described in Department Circular—Public Debt Series No. 17-77, dated July 28, 1977, will be 6¾ percent per annum. Accordingly, the notes are hereby redesignated 6¾ percent Treasury Notes of Series H-1980. Interest on the notes will be payable at the rate of 6¾ percent per annum.

DAVID MOSSO,
Fiscal Assistant Secretary.

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