

notices

This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

ART ADVISORY PANEL

Closed Meeting

Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, Pub. L. 92-463, that a closed meeting of the Art Advisory Panel will be held on April 5 and 6, 1976, beginning at 9:30 a.m. in Room 3313, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, D.C. 20224.

The agenda will consist of the review and evaluation of the acceptability of market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This involves the discussion of material in individual tax returns made confidential by the provisions of section 6103 and 7213 of Title 26 of the United States Code and the regulations issued thereunder, and section 1905 of Title 18 of the Code.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that these meetings are concerned with matters listed in section 552(b) (3), (4), (5), (6) and (7) of Title 5 of the United States Code, and that the meetings will not be open to the public.

DONALD C. ALEXANDER,
Commissioner.

[FR Doc.76-6678 Filed 3-8-76;8:45 am]

[Treasury Department Order 221-3
(Revision 1)]

DIRECTOR, BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

Authority Delegation

By virtue of the authority vested in me as Secretary of the Treasury, including the authority in Reorganization Plan No. 26 of 1950, it is ordered that:

1. There is hereby transferred, as specified herein, the functions, powers and duties of the Commissioner of Internal Revenue arising under laws relating to wagering to the Director of the Bureau of Alcohol, Tobacco and Firearms (hereinafter referred to as the Director).

2. The Director shall perform the functions, exercise the powers, and carry out the duties of the Secretary under Subtitle F of the Internal Revenue Code of 1954, insofar as the provisions of Subtitle F relate to forfeitures and criminal violations of the provisions of Chapter 35—Taxes on Wagering and Chapter 40—General Provisions Relating to Occupational Taxes. Regulations for the purpose of carrying out the functions, powers and duties specified in this para-

graph may be issued by the Director with the approval of the Secretary.

3. All regulations prescribed, all rules and instructions issued, and all forms adopted for carrying out the functions, powers and duties specified in paragraph 2 hereof, which are in effect or in use on the effective date of this Order shall continue in effect as regulations, rules, instructions and forms of the Bureau until superseded or revised.

4. All activities relating to the discovery of civil liability, determination, assessment, collection, processing, depositing, or accounting for taxes (including penalties and interest), under Chapter 35—Taxes on Wagering shall continue to be performed by the Commissioner of Internal Revenue. The Commissioner may call upon the Director for assistance when it is necessary to exercise any of the enforcement authority described in section 7608 of the Internal Revenue Code.

5 (a) The term "Commissioner of Internal Revenue" wherever used in regulations, rules, instructions and forms, issued or adopted for carrying out the functions, powers and duties specified in paragraph 2 hereof, which are in effect or in use of the effective date of this Order shall be held to mean the Director.

(b) The terms "internal revenue officer" and "officer, employee or agent of the internal revenue" wherever used in such regulations, rules, instructions and forms, in any law specified in paragraph 2 above, and in 18 U.S.C. § 1114, shall include all officers and employees of the United States engaged in the administration and enforcement of the laws administered by the Bureau, who are appointed or employed by, or pursuant to the authority of, or who are subject to the directions, instructions or orders of, the Secretary.

6. To the extent that any action taken by the Commissioner of Internal Revenue or his delegates or the Director of the Bureau or his delegates under Treasury Department Order 221-3, prior to the effective date of this Order, may require ratification, such action is hereby affirmed and ratified.

7. Each wagering tax case and investigation open or otherwise in process as of the date of this Order shall be pursued to conclusion by the agency processing the same on such date. The Commissioner shall be responsible for issuing rulings and regulations with respect to the administration of the wagering tax laws other than those described in paragraph 2.

8. This Order is effective immediately. Any prior orders or instructions in con-

flict with the provisions of this Order are hereby amended accordingly.

Dated: February 21, 1976.

WILLIAM E. SIMON,
Secretary of the Treasury.

[FR Doc.76-6624 Filed 3-8-76;8:45 am]

DEPARTMENT OF DEFENSE

Department of the Army

HEADS OF PROCURING AGENCIES

Delegation of Authority

1. Pursuant to the authority contained in the Act of 31 December 1975 (Public Law 94-190) hereinafter called "the Act," a letter from the Office of Federal Procurement Policy, dated 9 January 1976, Subject: Guidelines for Implementation of the Small Business Emergency Relief Act, Public Law 94-190, and a memorandum from the Acting Assistant Secretary of Defense (Installations and Logistics), dated 29 January 1976, Subject: Small Business Emergency Relief Act, Public Law 94-190, I hereby delegate to Heads of Procuring Activities, with authority to redelegate to the extent practicable, the authority to terminate for the convenience of the Government or modify fixed-price contracts with small business concerns within the authority of Public Law 94-190 and in accordance with the following.

2. The above Relief cannot be granted if:

a. The award was not within the time frames permitted by the Act.

b. A firm has not suffered or will not suffer serious financial loss due to significant unanticipated cost increases directly affecting the cost of contract compliance.

c. The conditions which have caused or are causing such cost increases were not experienced generally by other similar small business concerns.

d. The conditions which caused the losses were caused by negligence, underbidding or other special management factors peculiar to that small business concern, or

e. The application was received too late to evaluate and grant relief by 30 September 1976.

3. Actions to terminate or modify contracts under the Act must be taken prior to 30 September 1976. Applications for relief must be received prior to that time and in sufficient time to permit a proper decision. Where the contractor's application for relief does not specify the portion of the contract to be terminated, the contractor should be requested to so